STATE OF WYOMING

1988

ANNUAL REPORT
Department of
Revenue and Taxation
Ad Valorem Tax Division

THE STATE OF WYOMING

MIKE SULLIVAN
GOVERNOR

The Department of Revenue and Taxation

WYOMING TAX COMMISSION & STATE BOARD OF EQUALIZATION

HERSCHLER BUILDING-1W 122 WEST 25TH STREET CHEYENNE, WYOMING 82002-0110

COMMISSIONERS

SHIRLEY WITTLER
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CARROL ORRISON
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TOM E. TROWBRIDGE
MEMBER

Phone: 307 777-7961

The Honorable Mike Sullivan
Governor of Wyoming
State Capitol Building
Cheyenne, WY 82002

Dear Governor Sullivan:

In compliance with the provisions of Chapter 39-1-304, Wyoming Statutes 1977, the Ad Valorem Tax Division of the Department of Revenue and Taxation submits its 1988 Annual Report. This report shows all taxable property in the State of Wyoming and the value of same in tabulated form.

Respectfully submitted,

DEPARTMENT OF REVENUE AND TAXATION

Shirley Wittler

Shirley Wittler, Chairman
STATE BOARD OF EQUALIZATION

SW:mrk

ANNUAL REPORT

of the

STATE BOARD OF EQUALIZATION

A DIVISION OF

DEPARTMENT OF REVENUE AND TAXATION

1988

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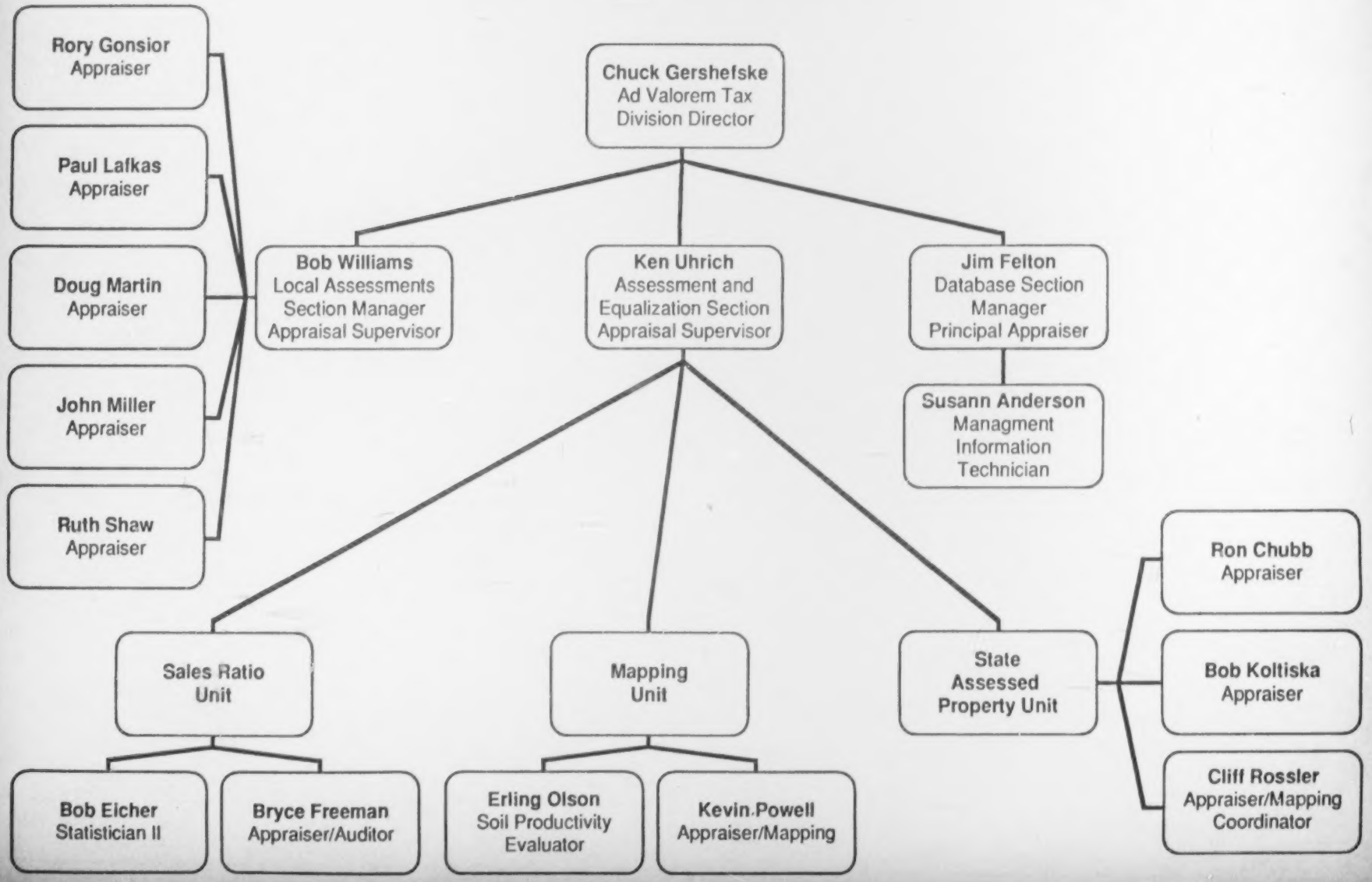
AD VALOREM TAX DIVISION

Charles Gerschefske, Deputy Director

Ad Valorem Division

Department of Revenue and Taxation
State of Wyoming



AD VALOREM TAX DIVISION

Objective

The Ad Valorem Tax Division is the administrative arm of the State Board of Equalization. The primary duties of the Ad Valorem Tax Division of The Department of Revenue and Taxation can be traced to Article 15, Section 11 of the Wyoming Constitution, which reads in part: "All property....shall be uniformly assessed for taxation and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal." This provision, and the many enabling statutes describe the Division's objective.

The State Board of Equalization, together with the county assessors, is charged with the responsibility of carrying out the state's equalization function, and the administration of the Ad Valorem tax statutes to ensure that assessments are uniform and equal within each county and between the various counties.

The Ad Valorem Tax Division is responsible for accumulating the necessary data for the Board of Equalization's use in determining the State General Fund and the State School Foundation Levy requirements.

The majority of the assigned duties of the Ad Valorem Tax Division are found in the statutes relating to the State Board of Equalization, the Tax Commission and the Department of Revenue and Taxation. The statutes generally define three major categories of properties, "exempt", "state" assessed and "locally" assessed. The specific duties are alined within four sections of the Ad Valorem Tax Division: 1) Data Base Management; 2) Local Assessment; 3) Assessment and Equalization and 4) Minerals.

Data Base Management Section

Management of the data base for the statewide reappraisal is the responsibility of the new Data Base Section. This section of the Ad Valorem Tax Division was developed in late 1987 and consists of two positions, a principal appraiser and a management information systems specialist. The primary objective of this section is the coordination and standardization of the data entry and data management for all input to the State's Computer Assisted Mass Appraisal System (CAMA). As part of its duties the data base section serves as coordinator and liaison between the Division, the County Assessors' Offices, the Data Services Division Section of the Department of Administration and Fiscal Control and the independent contractors working on the computerized reappraisal.

To promote communications between the various groups, involved in the reappraisal, the Data Base Section not only uses but serves as the coordinator of an electronic mail system (SYSM). This system connects the County Assessors' Offices, the Ad Valorem Division and Data Services by use of the State's mainframe computer. The SYSM system allows for fast, efficient and less costly communications between the various users of the CAMA system.

Daily, this section provides technical assistance to the CAMA users, answers questions and prepares special requests to extract various data and statistics from the CAMA system. Coordinating training classes and monitoring the certification and continuing education for appraisers is also part of the duties of the Data Base Section.

Local Assessment Section

The section provides on-going assistance to county assessors to help resolve administrative and valuation problems. The counties have been divided into five clusters with staff appraisers assigned as a liaison between the county and the Ad Valorem Tax Division. This assistance is provided on an almost daily basis by telephone and correspondence to respond to requests for information and/or assistance. Locally assessed properties account for 31.5% of Wyoming's total taxable valuation and amounted to $1,858,924,371; an increase of 1.1% in 1988. The section contributes directly to the determination of this taxable valuation through its program of assistance to county assessors. Part of the valuation process for industrial plants involves on-site inspections, review of annual investment and/or marketability changes and a determination of the allowable exemption for pollution control, fire control equipment and related facilities. During 1988, the local county assessors assumed the major responsibilities for industrial plant valuations. Beginning with 1989, the local county assessors will be handling the review and recommendations for pollution control and fire equipment exemptions to the State Board of Equalization. As stated in the 1987 Annual Report of the Ad Valorem Tax Division, the Thomas Y. Pickett Company, Inc. of Dallas, Texas, had completed its contract and appraisals on industrial properties and those values, after updating, were put on the county rolls. In 1988, a number of counties contracted with T. Y. Pickett to update their appraisals. The remaining counties valued their industrial properties with assistance from the Ad Valorem Tax Division.

Assessment and Equalization Section

The Assessment and Equalization Section was created in the Spring of 1988 and consists of: 1) Mapping Unit, B) State Assessed Properties Unit and C) Sales Ratio Unit.

Activities include appraising directly 1,389 companies including private car companies. These properties are identified by situs and assessed values certified to assessors in one or more of the 361 individual taxing districts. These districts include: 23 counties, 97 municipalities, 51 school districts, 55 fire districts, 40 cemetery districts, 18 recreation districts, 34 water and sewer districts, 11 hospital districts, 1 museum district, 9 solid waste districts, 2 water conservation districts, 29 improvement and service districts, 2 health care districts, 7 college districts, 1 special building fund district and 4 areas of separate bonding levels. Special districts were erected by the Legislature to authorize taxes in excess of constitutional limitation imposed on counties.

The section also prepares and distributes the Annual Reports relating to taxable valuation in the state by county and property classifications; attends meetings with assessors, company representatives and other officials on assessment matters; performs review and compliance audits on county abstracts, county mill levies; performs appraisals necessary to estimate the market value of all state assessed property. Below describes each unit in more detail.

Mapping Unit

The Statewide Mapping Program is under the direction of the Ad Valorem Tax Division. A comprehensive mapping program has been underway since it was authorized by the 1986 Legislature. As formulated, the mapping program will allow county assessors to locate and describe every parcel of land within their respective counties through the use of the Parcel Identification Numbering System (P.I.N.) approved by the Board of Equalization in late 1987. Lincoln, Uinta, Fremont, Natrona, Weston, Park, Albany, Campbell, Sweetwater and Laramie have employed professional drafting personnel to assist their mapping program. Hot Springs, Johnson, Goshen, Carbon, Crook, Sublette, Niobrara, Converse, Washakie, Big Horn, Teton and Platte are using county personnel to assist in their mapping system. In these instances, some delays in maintenance has occurred due to the lack of personnel. To help offset this lack, an additional staff appraiser trained in mapping is being assigned to coordinate the mapping program.

Because of immense problems in statewide mapping, the Division has contracted the services of Lazy Seedy Design Specialities to assist in the completion of eleven of the twenty-three counties in order to overcome personnel problems at the county and state level. The following counties are scheduled for completion: Big Horn, Crook, Goshen, Hot Springs, Johnson, Niobrara, Platte, Teton, Uinta, Washakie and Weston. With additional contract funding, the Division will be able to complete the twelve remaining counties. County response to the mapping system has been gratifying.

State Assessed Property Unit

Relative to the state assessed property, the unit gathers, compiles and analyzes information relating to the valuation of all oil and gas production, pipelines (liquid and natural gas), railroads, airlines, public and private utilities, telephone/communications companies, radio-telephone companies, and private railroad car companies. This information as part of the Division's appraisals are presented to the Board for its consideration in determining the fair and equalized assessed value of all state assessed properties. After notification to all interested parties, the values are certified by tax district to each county assessor for combination with local assessment rolls to form the basis for levy of Ad Valorem Taxes in the respective counties. State assessed properties now represent 68.5% of the total State's Ad Valorem Tax Base. This reduction of 1.1% from the 1987 percentage is the result of reduced public utilitiy values.

This unit has as its objective, the valuation of all property required by law to be assessed at the state level. The accomplishments can be best shown by showing the types of property assessed, the number of companies and the total valuation for the past year.

No. of Companies or Producers	Type of Company or Production	Assessed Value
522	Oil	$1,726,056,828
274	Natural Gas	717,673,951
25	Coal	1,006,229,601
8	Bentonite	8,677,541
75	Sand & Gravel	2,051,820
5	Trona	114,546,971
4	Uranium	6,550,057
14	All Other Minerals	5,756,523
22	Liquid Pipelines	27,491,833
15	Gas Pipelines	51,270,947
12	Municipal Utilities	2,202,795
25	Private Utilities	140,129,120
9	Airlines	1,314,563
13	Radio-Telephone	295,725
25	Rural Electric	93,951,897
19	Telephone & Telegraph	49,907,637
5	Railroads	81,110,218
		$4,035,218,027

Sales Ratio Unit

The Sales Ratio Unit was created in the Spring of 1988 in order to aid the county assessor in correcting county assessments as measured by sales data. This unit also makes recommendations to the Board of Equalization to accept or reject County abstracts based on poor assessment quality. The target for all appraisals is 100% of market value and a Coefficient of Dispersion (COD) between 0-15 (on going).

The unit converts sales data into a ratio, analyzes the results and recommends a course of action. Also, it will provide a monthly sales ratio study and coefficient of dispersion analysis to the county assessor for their review and corrective action.

The Division's Sales Ratio Unit is supported by the University of Wyoming through a contract to; create a new statement of consideration form; provide procedures for auditing data and provide statistical parameters in analyzing sales data. The Division will maintain a close working relationship with the University to substantiate sale ratio studies.

Mineral Tax Division

The Department of Revenue and Taxation has expended considerable effort to identify problems in establishing value for minerals severed, the

collection of taxes attributed to the value and the maintenance of records essential for its accountability. Due to this effort, the Mineral Tax Division was formed to consolidate the various factions of mineral taxation into one division. This organization change combined personnel from the Ad Valorem Tax Division that were responsible for the appraising of the mineral production, valuation reporting and record maintenance; three auditor/examiners from the Field Services Division; plus clerical staff responsible for collection distribution of severance taxes by the Internal Operations Division.

This next year will see an expanded program for the Mineral Tax Division to increase its administrative capabilities. The 1988 Legislative Session passed House Enrolled Act No. 36 providing for extensive change in the reporting frequency, collection activities and audit responsibilities for mineral taxes. The newly formed Mineral Tax Division has been assigned the responsibility of preparing the rules and regulations as prescribed under House Enrolled Act No. 36, plus administering audit and collection endeavors.

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TABLE I

SHOWING THE VALUATION OF THE STATE

OF WYOMING IN DETAIL FOR

THE YEAR 1988

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Irrigated Land - Group "A"		Irrigated Land - Group "B"		Irrigated Land - Group "C"	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	-	-	22,730	$ 760,994	45,491	$ 1,057,212
BIG HORN	45,893	$ 2,565,832	28,590	1,292,175	29,769	1,052,546
CAMPBELL	-	-	-	-	251	7,756
CARBON	-	-	64,735	2,658,180	58,084	1,792,910
CONVERSE	5,839	300,726	18,557	764,553	5,974	184,599
CROOK	-	-	2,933	120,788	1,405	43,042
FREMONT	16,242	863,125	41,952	1,742,071	31,377	976,672
GOSHEN	52,302	2,981,214	37,493	1,737,821	13,929	502,137
HOT SPRINGS	7,018	361,402	11,517	426,129	6,735	180,501
JOHNSON	11,491	650,798	25,907	1,201,273	14,680	528,962
LARAMIE	667	34,410	26,434	1,090,107	18,975	586,345
LINCOLN	4,846	274,529	28,369	1,168,791	30,533	943,518
NATRONA	10,873	504,394	7,424	267,941	3,644	93,829
NIOBRARA	3,053	157,235	4,796	197,596	3,010	93,011
PARK	38,552	2,184,011	49,234	2,157,532	23,870	816,187
PLATTE	23,596	1,288,349	25,676	1,190,101	14,925	538,059
SHERIDAN	19,696	1,115,789	23,664	1,083,716	13,990	496,613
SUBLETTE	-	-	17,522	630,792	68,109	1,753,840
SWEETWATER	3	124	1,559	64,231	16,229	418,914
TETON	-	-	4,625	190,569	11,615	358,666
UINTA	-	-	2,997	101,874	22,141	524,516
WASHAKIE	28,410	1,541,420	11,483	489,332	8,963	309,233
WESTON	-	-	-	-	-	-
TOTALS	268,481	$14,823,358	458,197	$19,336,566	443,699	$13,259,068

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Irrigated Land - Group "D"		Total Irrigated Land		Dry Farm - Group "A"	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	5,147	$ 66,429	73,368	$ 1,884,635	-	-
BIG HORN	6,450	127,208	110,702	5,037,761	-	-
CAMPBELL	-	-	251	7,756	-	-
CARBON	30,256	623,625	153,075	5,074,715	-	-
CONVERSE	3,987	69,823	34,357	1,319,701	-	-
CROOK	497	8,695	4,835	172,525	-	-
FREMONT	27,893	584,485	117,464	4,166,353	-	-
GOSHEN	15,872	408,752	119,596	5,629,924	-	-
HOT SPRINGS	6,225	102,735	31,495	1,070,767	-	-
JOHNSON	7,233	186,243	59,311	2,567,276	-	-
LARAMIE	4,133	74,385	50,209	1,785,247	-	-
LINCOLN	24,553	505,785	88,301	2,892,623	2,529	$28,653
NATRONA	4,542	46,786	26,483	912,950	121	1,248
NIOBRARA	617	11,439	11,476	459,281	60	680
PARK	6,833	151,070	118,489	5,308,800	-	-
PLATTE	13,616	350,659	77,813	3,367,168	-	-
SHERIDAN	10,206	253,764	67,556	2,949,882	614	6,955
SUBLETTE	55,964	864,643	141,595	3,249,275	-	-
SWEETWATER	4,820	80,579	22,611	563,848	-	-
TETON	2,816	57,980	19,056	607,215	-	-
UINTA	52,801	707,022	77,939	1,333,412	-	-
WASHAKIE	1,446	34,247	50,302	2,374,232	-	-
WESTON	-	-	-	-	-	-
TOTALS	285,907	$5,316,354	1,456,284	$52,735,346	3,324	$37,536

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Dry Farm - Group "B"		Dry Farm - Group "C"		Dry Farm - Group "D"	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	-	-	-	-	-	-
BIG HORN	-	-	-	-	-	-
CAMPBELL	4,612	$ 33,501	41,616	$ 220,717	44,292	$166,537
CARBON	3,855	45,530	8,439	52,010	13,004	67,020
CONVERSE	-	-	1,219	8,080	6,097	28,417
CROOK	74,419	688,980	38,732	288,196	22,059	125,110
FREMONT	-	-	-	-	-	-
GOSHEN	92,841	1,053,760	54,040	502,592	20,164	140,191
HOT SPRINGS	-	-	-	-	-	-
JOHNSON	295	2,732	3,518	25,180	-	-
LARAMIE	238,068	2,178,421	1,891	14,183	30,878	178,167
LINCOLN	10,789	133,360	5,895	54,657	4,400	27,196
NATRONA	120	1,112	658	5,425	337	2,427
NIOBRARA	20,595	166,550	25,969	171,852	7,047	30,053
PARK	-	-	-	-	-	-
PLATTE	41,075	359,449	55,121	413,462	51	291
SHERIDAN	8,323	78,906	13,039	101,693	10,242	58,426
SUBLETTE	-	-	-	-	-	-
SWEETWATER	-	-	-	-	-	-
TETON	707	8,744	2,107	19,539	1,329	8,192
UINTA	-	-	-	-	-	-
WASHAKIE	-	-	-	-	-	-
WESTON	17,274	136,032	17,357	105,491	-	-
						-
TOTALS	512,973	$4,887,077	269,601	$1,983,077	159,900	$832,027

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Total Dry Farm		Range - Group "A"		Range - Group "B"	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	-	-	31,239	$ 561,053	47,398	$ 183,420
BIG HORN	-	-	42,855	435,434	12,390	53,220
CAMPBELL	90,520	$ 420,755	1,256	16,945	80,745	316,210
CARBON	25,298	164,560	1,233	11,500	94,906	349,855
CONVERSE	7,316	36,497	4,498	70,713	72,971	296,263
CROOK	135,210	1,102,286	-	-	45,330	206,052
FREMONT	-	-	26,125	326,379	23,585	81,874
GOSHEN	167,045	1,696,543	1,629	30,219	498,153	2,565,507
HOT SPRINGS	-	-	17,781	146,709	61,650	252,766
JOHNSON	3,813	27,912	10,550	186,796	73,053	302,873
LARAMIE	270,837	2,370,771	1,287	23,116	3,266	13,258
LINCOLN	23,613	243,866	15,352	237,210	45,064	133,862
NATRONA	1,236	10,212	27,336	135,042	52,813	217,588
NIOBRARA	53,671	369,135	4,426	60,104	50,265	196,546
PARK	-	-	150	1,545	184,529	611,406
PLATTE	96,247	773,202	1,348	18,061	35,940	147,375
SHERIDAN	32,218	245,980	3,608	63,551	24,174	107,029
SUBLETTE	-	-	79,461	1,063,992	31,799	131,016
SWEETWATER	-	-	33,943	543,868	29,608	85,246
TETON	4,143	36,475	11,122	215,422	742	3,898
UINTA	-	-	33,219	376,380	46,520	143,822
WASHAKIE	-	-	12,432	192,990	11,241	44,289
WESTON	34,631	241,523	-	-	38,713	154,220
TOTALS	945,798	$7,739,717	360,850	$4,717,029	1,564,855	$6,597,595

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Range - Group "C"		Range - Group "D"		Range - Group "E"	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	614,923	$ 2,232,186	599,401	$ 1,084,938	262,790	$ 296,943
BIG HORN	35,598	136,459	63,741	161,382	28,650	88,531
CAMPBELL	1,280,815	3,827,124	427,145	771,204	233,271	264,071
CARBON	814,299	2,725,985	597,041	1,169,705	268,067	331,265
CONVERSE	1,025,286	3,403,946	543,943	1,142,322	198,480	220,314
CROOK	675,721	2,734,906	350,203	944,484	89,697	166,520
FREMONT	303,928	862,875	191,368	328,406	56,438	58,778
GOSHEN	347,199	1,423,574	130,238	403,764	21,196	43,449
HOT SPRINGS	101,095	313,401	103,757	212,704	74,681	78,416
JOHNSON	748,484	2,732,369	465,935	1,014,617	98,123	136,388
LARAMIE	956,192	3,138,718	66,624	154,645	85,360	103,490
LINCOLN	168,073	401,708	98,627	122,297	101,628	104,675
NATRONA	638,047	2,105,555	488,312	1,206,130	177,000	292,050
NIOBRARA	652,571	2,045,288	387,602	766,065	103,192	111,090
PARK	189,422	475,883	118,754	162,923	92,353	95,853
PLATTE	355,023	1,278,074	195,110	448,774	210,526	242,110
SHERIDAN	388,168	1,581,837	287,028	868,865	201,368	373,347
SUBLETTE	212,528	656,719	66,227	136,418	18,254	18,792
SWEETWATER	466,094	941,017	871,147	1,229,294	314,111	412,580
TETON	7,439	35,601	7,520	33,451	1,330	4,120
UINTA	270,230	697,223	198,996	308,464	91,994	94,761
WASHAKIE	142,155	536,741	77,795	167,466	16,773	27,983
WESTON	300,745	940,341	351,165	650,764	247,927	287,076
TOTALS	10,694,035	$35,227,530	6,687,679	$13,489,082	2,993,209	$3,852,602

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Total Range		Farmsteads		Timberland	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	1,555,751	$ 4,358,540	1,719	$ 531,141	-	-
BIG HORN	183,234	875,026	1,765	215,521	-	-
CAMPBELL	2,023,232	5,195,554	2,100	525,018	8,328	$17,156
CARBON	1,775,546	4,588,310	1,365	205,550	6,726	12,400
CONVERSE	1,845,178	5,133,558	918	91,800	-	-
CROOK	1,160,951	4,051,962	1,345	138,535	-	-
FREMONT	601,444	1,658,312	2,158	657,967	-	-
GOSHEN	998,415	4,466,513	2,243	695,330	-	-
HOT SPRINGS	358,964	1,003,996	681	139,773	-	-
JOHNSON	1,396,145	4,373,043	2,203	290,462	-	-
LARAMIE	1,112,729	3,433,227	3,357	587,394	-	-
LINCOLN	428,744	999,752	3,059	473,150	5,491	5,650
NATRONA	1,383,508	3,956,365	883	331,125	-	-
NIOBRARA	1,198,056	3,179,093	2,680	276,040	12,515	16,450
PARK	585,208	1,347,610	1,828	282,400	-	-
PLATTE	797,947	2,134,394	1,550	181,631	-	-
SHERIDAN	904,346	2,994,629	2,859	561,857	-	-
SUBLETTE	408,269	2,006,937	1,546	278,725	110	2,650
SWEETWATER	1,714,903	3,212,005	400	127,891	-	-
TETON	28,153	292,492	479	163,140	2,130	13,166
UINTA	640,959	1,620,650	2,044	358,574	-	-
WASHAKIE	260,396	969,469	923	171,903	-	-
WESTON	938,550	2,032,401	356	73,422	-	-
TOTALS	22,300,628	$63,883,838	38,461	$7,358,349	35,300	$67,472

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Waste and Bog Land		Other Land		Summer Homes or Cabins	
	Acres	Valuation	Acres	Valuation	Acres	Valuation
ALBANY	144,024	$ 148,337	22,567	$ 629,828	4,484	$ 528,420
BIG HORN	42,129	42,896	23,601	109,442	-	-
CAMPBELL	212,405	218,761	-	-	-	-
CARBON	3,794	3,850	28,494	560,175	467	57,445
CONVERSE	69,098	69,098	-	-	375	36,250
CROOK	72,201	74,327	8,823	560,922	-	-
FREMONT	76,692	78,911	350	-	-	-
GOSHEN	143	151	-	-	35	3,060
HOT SPRINGS	4,156	4,364	-	-	29	3,654
JOHNSON	116,667	120,161	-	-	-	-
LARAMIE	17,666	18,195	17,324	930,589	-	-
LINCOLN	10,176	10,472	11,358	418,594	-	-
NATRONA	79,168	79,168	8,658	235,932	-	414,685
NIOBRARA	42,902	44,179	-	-	2,256	137,419
PARK	14,503	14,503	-	-	-	-
PLATTE	71,072	73,202	-	-	-	-
SHERIDAN	1,308	1,345	-	-	178	32,295
SUBLETTE	6,084	6,267	-	-	1,695	145,567
SWEETWATER	59,286	61,046	-	-	-	-
TETON	630	805	-	-	3,032	382,392
UINTA	14,744	15,178	-	-	1,219	235,670
WASHAKIE	32,003	32,937	-	-	121	67,448
WESTON	79,564	81,951	-	-	6	2,706
TOTALS	1,170,415	$1,200,104	121,175	$3,445,482	13,897	$2,047,011

DETAILED STATEMENT OF VALUATION FOR THE YEAR 1988

County	Lands Exempt Mineral Production Acres	Total Taxable Lands	
		Acres	Valuation
ALBANY	1,383	1,801,913	$ 8,080,901
BIG HORN	5,534	361,431	6,280,646
CAMPBELL	69,521	2,336,836	6,385,000
CARBON	4,405	1,994,765	10,667,005
CONVERSE	42,547	1,957,242	6,686,904
CROOK	19,327	1,383,365	6,100,557
FREMONT	1,707	798,108	6,561,543
GOSHEN	-	1,287,477	12,491,521
HOT SPRINGS	3,121	395,325	2,222,554
JOHNSON	9,419	1,578,139	7,378,854
LARAMIE	4,427	1,472,122	9,125,423
LINCOLN	500	570,742	5,044,107
NATRONA	-	1,499,936	5,940,437
NIOBRARA	8,775	1,323,556	4,481,597
PARK	9,570	720,028	6,953,313
PLATTE	-	1,044,629	6,529,597
SHERIDAN	1,240	1,008,465	6,785,988
SUBLETTE	3,419	559,299	5,689,421
SWEETWATER	-	1,797,200	3,964,790
TETON	-	57,623	1,495,685
UINTA	964	736,905	3,563,484
WASHAKIE	1,350	343,745	3,615,989
WESTON	41,642	1,053,107	2,432,003
TOTALS	228,851	26,081,958	$138,477,319

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Improvements on Agricultural Lands	Improvements on Land Not Taxable	Total Improvements on Lands	Improved Incorporated Town Lots
ALBANY	$ 2,114,948	$ 285,307	$ 2,400,255	$ 11,579,831
BIG HORN	4,286,933	185,365	4,472,298	---
CAMPBELL	2,898,889	---	2,898,889	14,678,782
CARBON	2,125,520	64,190	2,189,710	4,836,690
CONVERSE	2,438,995	29,614	2,468,609	2,785,871
CROOK	3,860,961	2,431	3,863,392	854,232
FREMONT	5,544,364	226,741	5,771,105	5,476,662
GOSHEN	6,311,889	61,274	6,373,163	1,525,833
HOT SPRINGS	1,188,854	439,389	1,628,243	1,151,792
JOHNSON	6,309,706	129,102	6,438,808	2,296,226
LARAMIE	4,860,912	128,308	4,989,220	18,283,782
LINCOLN	5,245,979	1,812	5,247,791	2,752,173
NATRONA	1,659,849	418,171	2,078,020	34,465,204
NIOBRARA	2,290,185	59,803	2,349,988	448,601
PARK	5,635,366	535,786	6,171,152	5,118,262
PLATTE	3,402,870	39,488	3,442,358	773,077
SHERIDAN	6,282,890	246,058	6,528,948	8,179,845
SUBLETTE	2,402,914	233,137	2,636,051	1,390,610
SWEETWATER	1,238,967	---	1,238,967	42,641,031
TETON	1,180,707	3,619,010	4,799,717	12,253,197
UINTA	2,635,457	---	2,635,457	5,369,785
WASHAKIE	1,570,849	478,223	2,049,072	2,028,867
WESTON	1,828,730	227,871	2,056,601	946,890
TOTALS	$77,316,734	$7,411,080	$84,727,814	$179,837,243

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Vacant Incorporated Town Lots	Improved Unincorp. Rural Subdivision Lots	Vacant Unincorporated Rural Subdivision Lots	Improvements on Incorporated Town Lots
ALBANY	---	$ 1,315,525	---	$ 36,702,448
BIG HORN	$ 2,242,539	2,138	---	6,850,864
CAMPBELL	---	4,100,556	---	32,699,157
CARBON	---	417,205	---	21,294,425
CONVERSE	---	726,463	---	9,321,096
CROOK	299,465	208,225	$ 185,525	2,536,148
FREMONT	1,152,652	1,340,996	1,598,491	19,699,373
GOSHEN	106,627	329,120	145,954	9,520,690
HOT SPRINGS	---	260,650	---	4,277,797
JOHNSON	---	1,384,772	---	6,938,475
LARAMIE	2,448,998	2,850,534	2,319,417	69,820,452
LINCOLN	---	2,828,611	---	7,660,254
NATRONA	---	614,112	---	114,911,418
NIOBRARA	104,203	13,903	---	1,937,654
PARK	---	3,208,601	---	16,904,414
PLATTE	149,656	68,921	129,739	5,371,406
SHERIDAN	---	---	---	26,476,801
SUBLETTE	---	3,988,576	---	2,865,193
SWEETWATER	4,204,273	3,547,537	1,259,357	12,339,411
TETON	---	16,932,585	---	5,667,127
UINTA	---	1,416,083	---	14,712,823
WASHAKIE	---	1,013,042	---	7,820,529
WESTON	536,129	72,960	133,806	4,412,748
TOTALS	$11,244,542	$46,641,115	$5,772,289	$440,740,703

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Improvements on Unincorporated Rural Lots	Total Town Lots and Improvements	Improved Commercial Lots	Vacant Commercial Land
ALBANY	$ 2,995,323	$ 52,593,127	$ 885,951	---
BIG HORN	12,473	9,108,014	403,584	$ 42,754
CAMPBELL	8,327,519	59,806,014	---	---
CARBON	798,220	27,346,540	---	---
CONVERSE	1,609,447	14,442,877	872,540	---
CROOK	384,562	4,468,157	268,781	---
FREMONT	4,993,231	34,261,405	12,611,192	288,845
GOSHEN	1,801,259	13,429,483	492,623	---
HOT SPRINGS	165,883	5,856,122	445,413	---
JOHNSON	2,874,944	13,494,417	---	---
LARAMIE	15,942,834	111,666,017	11,056,255	2,765,308
LINCOLN	3,341,398	16,582,436	669,376	---
NATRONA	---	149,990,734	1,933,971	---
NIOBRARA	18,819	2,523,180	246,225	16,937
PARK	6,652,104	31,883,381	2,720,036	---
PLATTE	928,668	7,421,467	262,699	59,675
SHERIDAN	---	34,656,646	7,008	---
SUBLETTE	4,054,138	12,298,517	880,281	---
SWEETWATER	1,514,257	65,505,866	1,505,341	---
TETON	11,564,921	46,417,830	5,300,490	---
UINTA	2,071,879	23,570,570	5,201,114	---
WASHAKIE	3,030,242	13,892,680	1,020,004	---
WESTON	672,478	6,775,011	521,858	146,782
TOTALS	$73,754,599	$757,990,491	$47,304,742	$3,320,301

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Improvements On Industrial Land	Total Industrial Land and Improvement	Non AG Lands and Lots Unplatted	Improvements on Non AG Lands & Lots Unplatted
ALBANY	$2,885,727	$2,889,783	$ 1,325,668	$ 2,662,785
BIG HORN	---	---	288,813	1,327,360
CAMPBELL	---	---	2,789,806	2,894,068
CARBON	---	---	---	3,349,195
CONVERSE	---	---	370,221	1,665,861
CROOK	612,108	629,258	79,076	139,488
FREMONT	---	---	1,882,779	5,943,323
GOSHEN	953,620	974,140	---	---
HOT SPRINGS	---	---	146,537	581,229
JOHNSON	---	---	---	---
LARAMIE	420,212	490,555	1,427,234	3,995,781
LINCOLN	---	---	---	---
NATRONA	---	---	1,059,293	5,586,447
NIOBRARA	---	---	---	253,348
PARK	---	---	1,760,524	4,019,518
PLATTE	---	---	384,493	1,436,751
SHERIDAN	---	---	2,088,366	11,317,351
SUBLETTE	---	---	137,319	124,898
SWEETWATER	---	298,362	196,756	125,076
TETON	---	---	5,571,055	---
UINTA	---	---	---	---
WASHAKIE	---	112,707	---	---
WESTON	3,928	20,948	412,028	756,038
TOTALS	$4,875,595	$5,415,753	$19,919,968	$46,178,517

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Total Other Lands and Lots	Total Real Property
ALBANY	$ 3,988,453	$ 74,160,566
BIG HORN	1,616,173	24,559,614
CAMPBELL	5,683,874	74,773,777
CARBON	3,349,195	43,552,450
CONVERSE	2,036,082	30,338,651
CROOK	218,564	16,840,207
FREMONT	7,826,102	69,460,107
GOSHEN	---	36,127,155
HOT SPRINGS	727,766	12,771,995
JOHNSON	---	27,312,079
LARAMIE	5,423,015	178,353,229
LINCOLN	---	32,057,332
NATRONA	6,645,740	169,241,580
NIOBRARA	253,348	10,735,195
PARK	5,780,042	63,976,316
PLATTE	1,821,244	21,973,613
SHERIDAN	13,405,717	61,595,217
SUBLETTE	262,217	23,890,978
SWEETWATER	321,832	80,312,517
TETON	5,571,055	72,684,923
UINTA	---	45,043,670
WASHAKIE	---	24,779,234
WESTON	1,168,066	15,276,641
TOTALS	$66,098,485	$1,209,817,046

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Construction Equipment	Farming Utensils-etc. *	Harvest Equipment	Tractors	Gas & Electric Engines	Saddles and Harness
ALBANY	$ 319,274	$ 52,746	$ 91,100	$ 235,939	$ 2,136	$ 20,374
BIG HORN	303,860	152,253	172,653	280,281	500	21,290
CAMBPELL	1,415,128	124,157	184,223	442,888	1,634	11,240
CARBON	478,825	100,360	178,260	317,565	---	13,420
CONVERSE	829,585	92,303	182,484	320,412	1,156	9,721
CROOK	384,545	351,932	296,563	536,336	955	12,539
FREMONT	658,771	31,943	519,011	520,968	531	39,424
GOSHEN	344,531	399,757	681,734	1,029,945	360	9,805
HOT SPRINGS	218,746	78,724	69,476	113,442	3,560	14,802
JOHNSON	557,480	201,506	649,060	741,754	5,906	94,495
LARAMIE	1,639,432	357,761	324,456	705,771	995	4,366
LINCOLN	192,399	2,296	174,430	252,169	---	11,140
NATRONA	923,453	78,196	17,182	76,278	7,500	6,657
NIOBRARA	299,092	171,910	147,421	215,854	85	6,930
PARK	658,403	518,853	478,518	602,250	---	48,171
PLATTE	133,208	272,855	256,954	499,258	1,800	4,207
SHERIDAN	348,754	196,842	162,693	319,715	165	16,729
SUBLETTE	240,332	36,418	144,703	196,294	2,480	27,331
SWEETWATER	1,077,843	26,776	39,061	57,593	600	1,880
TETON	730,995	107,397	29,217	278,998	23,231	50,405
UINTA	856,369	25,673	135,487	244,129	---	7,620
WASHAKIE	221,878	79,694	310,968	482,618	---	4,050
WESTON	391,607	69,321	118,084	193,622	1,304	13,372
TOTAL	$13,224,510	$3,529,673	$5,363,738	$8,664,079	$54,898	$449,968

* This includes wagons, vehicles, and machinery.

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Mechanics Tools, Shop Equipment	Sprinkler Irrigation Sys	Cable TV Systems	Airplanes	Libraries - Private & Law	Mining Machinery
ALBANY	$ 23,968	$19,552	$ 64,150	$ 363,406	$ 10,726	---
BIG HORN	77,828	---	7,129	145,293	5,560	---
CAMPBELL	4,126,059	91	178,890	256,833	5,697	$23,002,615
CARBON	143,295	16,750	63,405	130,385	3,260	6,812,945
CONVERSE	88,205	11,069	53,677	82,376	2,832	---
CROOK	43,246	---	8,528	27,715	2,097	---
FREMONT	344,327	---	110,409	278,333	9,180	21,104
GOSHEN	110,420	---	4,700	26,315	3,400	---
HOT SPRINGS	120,789	4,540	11,562	44,027	1,120	317
JOHNSON	102,638	---	94,802	136,812	7,623	---
LARAMIE	455,320	---	118,474	239,196	29,219	---
LINCOLN	5,170	---	31,648	20,844	964	4,373,560
NATRONA	3,268,227	---	157,050	1,053,442	17,984	---
NIOBRARA	11,460	---	9,424	29,988	1,900	---
PARK	266,619	---	33,428	637,856	12,221	---
PLATTE	37,576	187	25,486	32,259	894	130,974
SHERIDAN	1,445,512	---	45,351	217,569	20,434	116,376
SUBLETTE	68,454	300	38,313	234,447	1,632	12,263
SWEETWATER	716,093	---	705,894	243,912	3,546	335,884
TETON	220,923	---	57,305	416,450	5,795	---
UINTA	543,266	---	188,824	41,746	3,608	32,345
WASHAKIE	107,326	---	18,794	187,341	7,873	3,421
WESTON	68,299	---	12,011	73,427	704	16,187
TOTALS	$12,395,020	$52,489	$2,039,254	$4,921,972	$158,269	$34,857,991

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Sawmills	Boats	Commercial Furniture & Fixtures	Transportable Homes	Billiard, Pool & Bowling Equipment	Cinema and Theater Equipment
ALBANY	$165,577	---	$ 2,505,097	$ 1,813,088	$ 28,465	$ 8,045
BIG HORN	667	---	363,389	1,284,701	9,611	6,709
CAMPBELL	---	---	3,443,282	4,783,408	61,766	30,050
CARBON	160,290	---	1,259,610	1,261,380	14,010	5,000
CONVERSE	469	---	600,252	2,129,922	7,675	1,785
CROOK	35,033	---	150,920	1,586,792	3,502	---
FREMONT	98,014	$ 81	3,135,595	3,371,425	19,941	10,816
GOSHEN	---	---	805,241	1,640,041	11,800	2,350
HOT SPRINGS	---	---	438,795	767,457	6,155	3,528
JOHNSON	12,888	---	995,164	1,047,158	7,577	2,743
LARAMIE	27,279	---	9,438,136	5,925,658	39,594	35,394
LINCOLN	214,268	---	843,495	2,404,559	5,291	500
NATRONA	---	---	6,749,833	4,723,102	68,906	13,823
NIOBRARA	215	---	300,607	301,605	1,627	1,500
PARK	28,221	9,941	2,378,213	2,673,361	29,930	1,781
PLATTE	6,804	2,902	550,615	1,882,690	5,303	---
SHERIDAN	7,900	---	2,296,821	2,437,653	29,749	---
SUBLETTE	---	2,867	305,116	521,639	---	3,090
SWEETWATER	---	1,927	2,736,863	6,414,958	7,616	10,500
TETON	3,729	70,457	3,101,379	960,733	16,812	2,862
UINTA	---	---	4,009,880	2,781,039	68,915	14,215
WASHAKIE	---	---	795,174	744,360	7,553	10,074
WESTON	73,708	---	402,196	1,601,184	9,117	2,424
TOTALS	$835,062	$88,175	$47,605,673	$53,057,913	$460,915	$167,189

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Sugar Refineries	Coal Plants	Oil Refineries	Oil Rigs Drilling Equip. Casing, Etc.	Oil & Gas Well Supplies, Equip Tanks, Lease Gathering Line	Gas & Carbon Plants
ALBANY	---	---	---	$ 22,258	$ 125,091	---
BIG HORN	$ 418,192	---	$ 18,714	54,510	1,453,472	$ 286,951
CAMPBELL	---	$44,216,894	---	968,837	10,389,351	2,725,165
CARBON	---	---	3,244,145	258,505	1,283,755	3,283,690
CONVERSE	---	---	---	640,653	7,137,926	2,432,670
CROOK	---	---	---	85,790	1,283,193	7,588
FREMONT	---	---	---	447,892	2,439,660	818,145
GOSHEN	810,398	---	---	36,902	---	---
HOT SPRINGS	---	---	---	65,487	2,008,646	---
JOHNSON	---	---	---	448,953	2,343,263	---
LARAMIE	---	---	1,624,892	63,710	484,655	---
LINCOLN	---	550,494	38,974	395,529	2,840,488	57,067,785
NATRONA	---	---	6,966,781	5,509,307	2,677,669	196,172
NIOBRARA	---	---	---	20,240	809,750	731,086
PARK	21,311	---	143,750	449,803	8,846,580	1,469,547
PLATTE	---	---	---	---	---	---
SHERIDAN	---	---	---	44,676	21,696	---
SUBLETTE	---	---	---	503,728	2,806,459	34,949,216
SWEETWATER	---	19,820,137	1,351	385,032	12,462,289	2,380,380
TETON	---	---	---	---	---	---
UINTA	---	---	75,066	1,143,699	1,606,204	71,906,118
WASHAKIE	797,099	---	---	86,365	1,823,103	423,676
WESTON	---	---	1,208,203	29,828	3,046,685	193,799
TOTALS	$2,047,000	$64,587,525	$13,321,876	$11,661,704	$65,889,935	$178,871,988

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Manufacturing & Industrial Plants	Telephone & Telegraph Co.'s Assessed locally	All Other Property Not Here-In Enumerated	Total Personal Property	Total Real Property	Total Locally Assessed
ALBANY	$ 95,809	$ 16,827	$ 347,551	$ 6,331,179	$ 74,160,566	$ 80,491,745
BIG HORN	2,778,076	6,045	134,590	7,982,274	24,559,614	32,541,888
CAMPBELL	---	---	308	96,368,516	74,773,777	171,142,293
CARBON	86,765	---	1,020,340	20,135,960	43,552,450	63,688,410
CONVERSE	3,907,482	4,901	13,650	18,551,205	30,338,651	48,889,856
CROOK	1,511,174	2,153	86,945	6,417,546	16,840,207	23,257,753
FREMONT	4,866,770	---	647,214	18,389,554	69,460,107	87,849,661
GOSHEN	---	---	187,474	6,105,173	36,127,155	42,232,328
HOT SPRINGS	145,904	6,779	23,194	4,147,050	12,771,995	16,919,045
JOHNSON	1,006,969	---	81,319	8,540,110	27,312,079	35,852,189
LARAMIE	5,525,970	---	1,200	27,041,478	178,353,229	205,394,707
LINCOLN	1,697,173	2,611,569	---	73,734,745	32,057,332	105,792,077
NATRONA	1,967,939	153,858	1,575,318	36,208,677	169,241,580	205,450,257
NIOBRARA	---	---	1,642	3,062,336	10,735,195	13,797,531
PARK	452,984	---	---	19,761,741	63,976,316	83,738,057
PLATTE	---	13,558	136,681	3,994,211	21,973,613	25,967,824
SHERIDAN	---	---	370,266	8,098,901	61,595,217	69,694,118
SUBLETTE	---	550	117,306	40,212,938	23,890,978	64,103,916
SWEETWATER	90,679,512	29,262	51,124	138,190,033	80,312,517	218,502,550
TETON	---	---	923,481	7,000,169	72,684,923	79,685,092
UINTA	---	---	27,941	83,712,144	45,043,670	128,755,814
WASHAKIE	540,794	---	1,482	6,653,643	24,779,234	31,432,877
WESTON	846,454	8,033	88,173	8,467,742	15,276,641	23,744,383
TOTALS	$116,109,775	$2,853,535	$5,837,199	$649,107,325	$1,209,817,046	$1,858,924,371

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Coal Production		Oil Production		Natural Gas Production	
	Tons	Valuation	Barrels	Valuation	MCF	Valuation
ALBANY	---	---	$ 116,973	$ 1,846,769	---	---
BIG HORN	---	---	4,098,535	58,691,199	$ 1,534,150	$ 2,698,040
CAMPBELL	$110,155,389	$ 657,613,326	26,861,409	421,905,618	29,837,276	41,604,258
CARBON	2,162,477	37,368,663	2,971,071	45,292,016	44,922,065	120,068,003
CONVERSE	4,436,159	17,102,688	6,950,103	112,823,858	21,454,649	27,105,884
CROOK	---	---	4,656,405	69,050,501	69,922	18,604
FREMONT	---	---	4,806,517	66,862,480	38,765,119	70,153,542
GOSHEN	---	---	12,841	225,585	---	---
HOT SPRINGS	10,227	128,451	7,470,631	110,023,854	230,383	621,526
JOHNSON	---	---	3,131,029	48,992,186	1,379,407	2,172,076
LARAMIE	---	---	435,321	7,356,058	2,313	578
LINCOLN	4,215,533	73,990,766	633,587	7,600,974	32,176,044	53,057,684
NATRONA	---	---	6,300,511	103,387,382	7,463,044	19,662,777
NIOBRARA	---	---	917,783	14,557,357	606,561	610,155
PARK	---	---	20,099,143	277,461,908	8,647,895	12,763,291
PLATTE	---	---	---	---	---	---
SHERIDAN	1,180,281	24,939,341	153,546	2,561,252	---	---
SUBLETTE	---	---	1,197,534	18,754,210	38,660,921	49,125,122
SWEETWATER	10,592,945	195,086,366	7,675,368	130,096,052	61,813,951	113,167,283
TETON	---	---	---	---	---	---
UINTA	---	---	10,507,255	167,065,232	115,219,173	200,261,783
WASHAKIE	---	---	2,024,187	29,323,253	3,451,992	1,555,668
WESTON	---	---	1,961,565	32,179,084	1,627,957	3,027,677
Totals	$132,753,011	$1,006,229,601	$112,981,314	$1,726,056,828	$407,862,822	$717,673,951

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Trona Production		Uranium Production		All Other Minerals	Total Mineral
	Tons	Valuation	Tons	Valuation	Valuation	Valuation
ALBANY	---	---	---	---	$ 393,033	$ 2,239,802
BIG HORN	---	---	---	---	2,115,988	63,505,227
CAMPBELL	---	---	---	---	4,911	1,121,128,113
CARBON	---	---	94,795	$3,700,797	129,048	206,558,527
CONVERSE	---	---	40,730	80,608	114,830	157,227,868
CROOK	---	---	---	---	5,827,661	74,896,766
FREMONT	---	---	100,349	2,764,045	110,962	139,891,029
GOSHEN	---	---	---	---	32,120	257,705
HOT SPRING	---	---	---	---	239,990	111,013,821
JOHNSON	---	---	8,213	4,607	481,123	51,649,992
LARAMIE	---	---	---	---	3,259,020	10,615,656
LINCOLN	---	---	---	---	51,205	134,700,629
NATRONA	---	---	---	---	354,665	123,404,824
NIOBRARA	---	---	---	---	53,674	15,221,186
PARK	---	---	---	---	761,279	290,986,478
PLATTE	---	---	---	---	1,176,232	1,176,232
SHERIDAN	---	---	---	---	17,309	27,517,902
SUBLETTE	---	---	---	---	42,876	67,922,208
SWEETWATER	12,422,255	$114,546,971	---	---	58,999	552,955,671
TETON	---	---	---	---	120,154	120,154
UINTA	---	---	---	---	100,427	367,427,442
WASHAKIE	---	---	---	---	96,284	30,975,205
WESTON	---	---	---	---	944,094	36,150,855
TOTALS	12,422,255	$114,546,971	244,087	$6,550,057	$16,485,884	$3,587,543,292

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Airlines	Electrics			Pipelines		Radio-Telephone	Railroads
		Municipal	REA	Private & Gas	Gas	Liquid		
ALBANY	$ 23,074	---	$ 248,749	$ 1,183,859	$ 3,364,491	$ 251,966	$ 8,440	$ 5,268,010
BIG HORN	---	$ 48,596	272,953	672,457	475,469	730,913	3,043	2,353,906
CAMPBELL	95,109	1,114,925	2,437,199	16,495,674	858,195	3,149,742	30,839	6,789,488
CARBON	---	---	563,300	2,154,365	6,670,622	1,301,779	865	5,528,156
CONVERSE	---	---	348,616	17,705,435	1,091,324	1,926,998	586	9,426,389
CROOK	---	---	936,871	372,352	16,969	569,979	1,558	1,119,956
FREMONT	75,747	---	1,510,004	2,770,969	1,114,100	1,308,657	11,191	2,423,769
GOSHEN	---	295,278	1,458,911	141,250	---	881,802	---	4,442,445
HOT SPRINGS	---	---	751,456	718,969	196,462	767,552	---	941,254
JOHNSON	---	---	223,943	965,131	275,435	1,306,461	1,594	---
LARAMIE	63,771	79,142	2,951,467	3,209,085	1,205,271	1,192,455	50,584	8,234,363
LINCOLN	---	---	914,699	18,930,805	6,494,533	232,936	1,934	2,551,407
NATRONA	617,840	---	344,428	6,596,390	253,009	2,971,766	83,074	3,669,122
NIOBRARA	---	59,949	128,713	24,646	---	929,445	---	2,913,284
PARK	40,600	429,338	521,134	1,758,740	769,841	1,269,169	1,625	1,261,967
PLATTE	---	175,567	77,166,939	259,855	---	1,883,315	---	3,529,623
SHERIDAN	23,859	---	120,080	1,409,792	39,492	144,985	11,914	4,118,095
SUBLETTE	---	---	77,994	1,810,940	1,930,322	74,118	925	---
SWEETWATER	78,217	---	98,225	57,011,954	17,677,394	3,233,721	45,546	8,938,157
TETON	282,972	---	2,180,472	35,862	---	---	5,798	---
UINTA	---	---	194,339	3,657,945	8,287,106	1,884,272	9,417	3,866,886
WASHAKIE	13,374	---	81,950	803,511	488,437	685,169	26,792	863,254
WESTON	---	---	419,455	1,439,134	62,475	794,633	---	2,870,687
TOTAL	$1,314,563	$2,202,795	$93,951,897	$140,129,120	$51,270,947	$27,491,833	$295,725	$81,110,218

DETAILED STATEMENT OF VALUATIONS FOR THE YEAR 1988

County	Telephone & Telegraph	By State Board of Equalation			Total Assessment 1988	Total Assessment 1987	Total Assessment 1988 vs. 1987
		Total - 1988	Total - 1987	1988 vs 1987			
ALBANY	$ 3,236,759	$ 15,825,150	$ 22,548,023	$ -6,722,873	$ 96,316,895	$ 96,727,582	$ -410,687
BIG HORN	668,441	68,731,005	58,463,334	10,267,671	101,272,893	90,910,332	10,362,561
CAMPBELL	2,440,153	1,154,539,437	1,094,993,777	59,545,660	1,325,681,730	1,279,742,159	45,939,571
CARBON	3,550,952	226,328,566	239,100,583	-12,772,017	290,016,976	301,367,153	-11,350,177
CONVERSE	1,077,953	188,805,169	204,610,814	-15,805,645	237,695,025	253,394,997	-15,699,972
CROOK	499,764	78,414,215	64,474,629	13,939,586	101,671,968	87,518,505	14,153,463
FREMONT	3,176,006	152,281,472	153,160,517	-879,045	240,131,133	240,055,282	75,851
GOSHEN	666,163	8,143,554	10,059,849	-1,916,295	50,375,882	51,279,692	-903,810
HOT SPRINGS	315,899	114,705,413	95,455,637	19,249,776	131,624,458	112,503,122	19,121,336
JOHNSON	550,065	54,972,621	51,862,995	3,109,626	90,824,810	88,747,824	2,076,986
LARAMIE	9,076,859	36,678,653	43,283,732	-6,605,079	242,073,360	232,198,007	9,875,353
LINCOLN	1,525,442	165,352,385	200,865,571	-35,513,186	271,144,462	286,206,697	-15,062,235
NATRONA	7,088,041	145,028,494	146,581,435	-1,552,941	350,478,751	352,216,902	-1,738,151
NIOBRARA	231,158	19,508,381	20,987,830	-1,479,449	33,305,912	35,585,291	-2,279,379
PARK	1,390,884	298,429,776	244,178,118	54,251,658	382,167,833	324,022,571	58,145,262
PLATTE	1,339,800	85,531,331	101,292,953	-15,761,622	111,499,155	126,327,417	-14,828,262
SHERIDAN	1,625,441	35,011,560	42,945,199	-7,933,639	104,705,678	110,311,989	-5,606,311
SUBLETTE	490,008	72,306,515	87,908,517	-15,602,002	136,410,431	141,238,553	-4,828,122
SWEETWATER	5,687,415	645,726,300	754,525,392	-108,799,092	864,228,850	994,021,253	-129,792,403
TETON	1,221,374	3,846,632	4,322,539	-475,907	83,531,724	75,283,756	8,247,968
UINTA	2,985,968	388,313,375	441,964,788	-53,651,413	517,069,189	562,178,001	-45,108,812
WASHAKIE	571,236	34,508,928	32,239,891	2,269,037	65,941,805	64,367,632	1,574,173
WESTON	491,856	42,229,095	43,241,230	-1,012,135	65,973,478	66,485,405	-511,927
TOTALS	$49,907,637	$4,035,218,027	$4,159,067,353	$-123,849,326	$5,894,142,398	$5,972,690,122	$ -78,547,724

PROPERTIES HELD BY COUNTIES UNDER TAX PURCHASE 1988

County	Ag Lands	Other Lands & Miscellaneous	Improvements On Lands	Residential Town Lots	Improvements Residential Town Lots	Commercial Lots
ALBANY	---	---	---	$ 2,543	$ 3,830	---
BIG HORN	---	---	---	---	---	---
CAMPBELL	$ 4,543	---	$ 7,575	110,416	45,546	---
CARBON	4,240	$ 10,655	160	69,300	303,440	---
CONVERSE	28,944	---	18,665	113,457	339,282	---
CROOK	870	4,463	---	6,553	22,460	---
FREMONT	106,282	---	98,201	141,082	193,605	$ 551
GOSHEN	91,527	---	30,064	1,989	130,952	---
HOT SPRINGS	16,579	---	5,002	---	---	---
JOHNSON	952	---	4,107	---	40,397	---
LARAMIE	---	---	---	---	---	---
LINCOLN	5,564	---	2,853	36,693	1,832	---
NATRONA	41,710	11,476	75,486	---	3,540,377	---
NIOBRARA	117,695	---	50,066	3,628	35,441	---
PARK	57,782	---	39,604	182,763	18,565	29,051
PLATTE	---	---	---	421	---	---
SHERIDAN	---	---	---	---	---	---
SUBLETTE	5,477	5,510	1,117	40,545	13,105	31,055
SWEETWATER	32,772	---	33,786	209,678	542,692	---
TETON	---	---	---	---	---	---
UINTA	61,789	784	39,767	309,277	437,645	244,566
WASHAKIE	---	---	---	10,812	3,579	5,763
WESTON	---	---	---	36	---	---
TOTALS	$576,726	$ 32,888	$406,453	$1,239,193	$5,672,748	$310,986

PROPERTIES HELD BY COUNTIES UNDER TAX PURCHASE 1988

County	Improvements Commercial Lots	Industrial Lots	Improvements Industrial Lots	Other Lands and Lots	Improvements Other Lands and Lots	Total County Property
ALBANY	---	---	---	---	---	$ 6,373
BIG HORN	---	---	---	---	---	---
CAMPBELL	---	---	---	---	---	168,080
CARBON	---	---	---	---	$ 34,815	422,610
CONVERSE	$ 46,509	---	---	$ 9,560	30,613	587,030
CROOK	---	---	---	---	1,500	35,846
FREMONT	144,006	---	---	33,333	118,008	835,068
GOSHEN	12,398	---	---	---	---	266,930
HOT SPRINGS	---	---	---	820	5,162	27,563
JOHNSON	---	---	---	---	---	45,456
LARAMIE	---	---	---	---	---	---
LINCOLN	---	---	---	---	---	46,942
NATRONA	137,150	---	---	75,997	92,380	3,974,576
NIOBRARA	21,657	---	---	3,831	25	232,343
PARK	242,911	---	---	158,826	77,392	806,894
PLATTE	---	---	---	---	---	421
SHERIDAN	---	---	---	---	---	---
SUBLETTE	57,669	---	---	29,860	25,068	209,406
SWEETWATER	---	---	---	144,330	136,726	1,099,984
TETON	---	---	---	---	---	---
UINTA	299,811	---	---	146,865	52,765	1,593,269
WASHAKIE	21,740	---	---	2,544	5,796	50,234
WESTON	---	---	---	---	---	36
TOTALS	$ 983,851	---	---	$ 605,966	$ 580,250	$10,409,061

MOTOR VEHICLE AND TRAILER VALUATION

County	1987 Gross Valuation	To July 1st, 1988 Gross Valuation	Valuation of Property Omitted On 1987 Omitted Tax Roll
ALBANY	$ 45,417,154	$ 45,593,024	$ -4,759,438
BIG HORN	- 17,919,691	17,848,973	0
CAMPBELL	75,599,809	72,208,041	44,194,340
CARBON	34,953,501	34,097,616	767,630
CONVERSE	22,436,597	22,407,187	1,548,593
CROOK	11,897,842	11,706,025	412,343
FREMONT	59,747,901	60,005,530	8,003,765
GOSHEN	22,879,865	23,366,017	73,347
HOT SPRINGS	10,433,443	10,181,276	526,366
JOHNSON	14,802,324	14,923,273	20,771
LARAMIE	130,655,425	125,477,371	292,481
LINCOLN	26,477,720	25,017,569	329,281
NATRONA	121,928,627	119,151,703	8,074,304
NIOBRARA	5,762,142	5,849,904	123,017
PARK	45,801,319	46,630,521	2,427,240
PLATTE	19,643,217	16,764,697	458,539
SHERIDAN	43,998,711	43,249,495	24,968
SUBLETTE	16,753,007	15,731,645	385,558
SWEETWATER	97,813,553	85,577,503	30,704,427
TETON	28,731,414	30,435,171	246,745
UINTA	39,598,779	37,657,180	8,444,031
WASHAKIE	18,769,312	19,135,909	145,783
WESTON	15,886,261	14,224,147	1,341,365
TOTALS	$ 927,907,614	$ 897,239,777	$ 103,785,456

TABLE II

SHOWING IN DETAIL THE ASSESSMENTS

MADE BY THE DEPARTMENT OF

REVENUE AND TAXATION

FOR THE YEAR 1988

MINERALS AND UTILITIES

1988 ASSESSMENTS ON COAL PRODUCTION
(1987 Production)

Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
Amax Coal Company				
Belle Ayr	11,701,396	$ 7.51	$ 87,877,488	$ 89,303,078
Eagle Butte	11,431,190	8.52	97,393,738	84,273,185
Antelope Mine Company				
Antelope Mine	2,088,629	3.85	8,041,222	10,117,114
Arch Mineral Corporation				
Seminoe II	1,292,710	18.97	24,528,291	24,233,862
Ash Creek Mining Company				
PSO Mine #1	---	---	---	120
Big Horn Coal Company				
Big Horn Mine	1,180,281	21.13	24,939,341	29,824,593
Black Butte Coal Company				
Black Butte Mine	4,336,121	22.23	96,391,977	140,542,641
Bridger Coal Company				
Jim Bridger	5,743,567	15.98	91,782,203	117,926,765
Carbon County Coal Company				
Carbon #1 *	---	---	---	3,107,917
Cyprus Minerals				
Shoshoni Mine *	90,475	9.20	832,370	---
Dave Johnston Coal Mine				
Dave Johnston	2,347,530	3.86	9,061,466	13,046,682
Exxon Coal, U.S.A.				
Caballo	10,930,692	3.45	37,710,887	35,358,921
Rawhide	10,100,621	4.25	42,927,639	65,258,009
FMC Wyoming Corporation				
Skull Point	802,930	13.82	11,096,493	15,962,384
Fort Union Coal Company				
Fort Union	303,332	2.21	670,364	643,436
Kerr-McGee Coal Corporation				
Clovis Point	1,345,462	6.26	8,422,591	12,008,961
Jacobs Ranch	10,872,645	8.05	87,524,790	87,374,510
Medicine Bow Coal Company				
Medicine Bow	19,234	18.92	363,907	47,734
Mobil Coal Producing, Inc.				
Caballo Rojo	6,004,322	2.16	12,969,336	8,588,529
North Antelope Coal Company				
North Antelope	4,233,039	4.66	19,725,961	21,575,393
Northwestern Resources Company				
Grass Creek	10,227	12.56	128,451	498,499
Pittsburgh and Midway Coal Co.				
Kemmerer	3,412,603	18.43	62,894,273	62,396,717
Prospect Point Coal Company				
Leucite Hills	512,776	13.46	6,901,965	7,392,951
Rochelle Coal Company				
Rochelle	5,179,360	3.49	18,075,96	13,008,681
Rosebud Coal Sales Company				
Rosebud	760,058	15.32	11,644,09	13,441,589

1988 ASSESSMENTS ON COAL PRODUCTION
(1987 Production)
(Continued)

Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
Sunedco Coal Company				
Cordero	11,422,964	4.59	52,431,40	53,855,944
Thunder Basin Coal Company				
Black Thunder	16,169,016	8.54	138,083,39	167,482,504
Coal Creek	2,232,754	5.37	11,989,88	2,377,922
Triton Coal Company				
Buckskin Mine	5,310,054	3.79	20,125,10	13,313,762
Western Wyoming Fuel Company				
Swanson *	481	21.25	10,22	18,111
Wyodak Resources Development Co				
Wyodak	2,918,542	7.43	21,684,76	18,506,467
TOTALS	132,753,011	$ 7.58	$1,006,229,60	$1,111,486,981

* Underground Mines

NATURAL GAS

1988 ASSESSMENTS ON NATURAL GAS PRODUCTION
(1987 Production)

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
AEJH 1987 Limited Partnership	24,217	1.295	31,385
Ainslie Perrauly, Jr. (3)	1,362	1.406	1,916
Ajax Island Petroleum, Inc.	81,208	.960	77,976
Allen and Crouch	91,864	1.573	144,525
Altex Oil Corporation	37,992	1.531	58,176
AM Polex (Texas), Inc.	41,628	.364	15,182
Amoco Production Company	73,842,237	2.830	208,987,883
Amoco Rocmount Comp.	481,814	1.482	714,448
Amoco Western Company	258,825	1.457	377,138
Anadarko Petroleum Corporation	2,664,215	1.293	3,445,528
Anderman & Company	1,861	1.434	2,670
Anderman Smith Operating Co.	5,806	.902	5,238
Anderson Oil Company	90,854	1.620	147,262
ANR Production Co.	1,058,125	1.801	1,906,473
Anschutz Corporation, Inc.	699,128	1.263	883,554
Apache Corporation	4,488,818	1.271	5,707,284
Apex Kansas, Inc.	34,139	1.191	40,663
APX Western Corporation (3)	4,075	1.369	5,582
Atlantic Richfield Company	2,098,157	1.846	3,874,581
Banks Operating Co. #366	37,164	1.455	54,088
Banks Operating 267	43,723	1.627	71,143
Banks Operating 492	52,805	1.476	77,951
Banks Operating 535	39,477	1.647	65,031
Barfield Oil Corp.	9,401	.977	9,190
Baron Oil Corporation (3)	418	1.433	599
Bass Enterprises Production Co.	1,049,299	1.372	1,439,979
Beard Oil Company	11,961	.873	10,451
Berenergy Corporation	30,462	1.094	33,351
BHP Petroleum (Americas) Inc.	89,413	1.614	144,331
BHP Petroleum Company, Inc.	19,945,295	1.175	23,441,049
Big Piney Oil & Gas Company	70,513	1.226	86,515
Black Jack Oil Co., Inc.	17,040	1.634	27,846
Braden-Deem, Inc.	13,946	.431	6,021
Brown E. E. Estate (3)	2,984	1.957	5,840
Brown, Tom Inc.	2,564,537	1.470	3,770,490
Bryson Oil & Gas, Inc. (3)	6,392	1.360	8,697
Burnett Oil Co., Inc.	8,213	1.946	15,988
Burton/Hawks, Inc.	147,768	3.709	548,126
Buttes Resources Company	6,047	.972	5,860
Buttonhook Oil Company	5,289	.314	1,665
BWAB Incorporated	482,653	3.359	1,621,611
C & H Well Servicing, Inc.	31,995	1.767	56,553
Carl D. Underwood Oil & Gas Co.	20,338	.923	18,783
Carollo & Hay	247,274	1.309	323,856
Chancellor & Dolezal (#234)	33,354	1.438	47,983

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Chandler & Associates, Inc.	158,126	1.766	279,317
Chaparral Resources, Inc.	202,567	2.510	508,459
Chevron U.S.A. Inc.	61,711,137	1.594	98,381,466
Christmann Energy Corporation	524,864	1.464	768,605
Cig Exploration, Inc.	2,315,747	2.398	5,553,627
Cities Service Oil & Gas Corp.	2,657,628	1.594	4,237,986
CLC Operations, Inc.	28,408	1.875	53,271
Cliburn, James T.	4,220	5.256	22,182
Coastal Oil & Gas Corp.	291,499	.980	285,697
Columbine Exploration Corp.	194,929	2.035	396,766
Columbus Energy Corp.	9,377	1.003	9,409
Conoco, Inc.	1,318,818	1.351	1,782,952
Convest Energy Corporation	83,405	2.130	177,669
Cook, D.L., Individually	95,965	1.243	119,321
Coquina Oil Corporation	9,939	1.543	15,345
Coronado Oil Company	22,788	1.613	36,768
Coseka Resources (USA) Ltd.	42,149	.654	27,577
Credo Petroleum Corporation	97,474	1.119	109,133
Crystal Exploration & Prod.	62,335	.761	47,445
Czar Resources, Inc.	135,398	1.601	216,830
Dabros Properties, Inc.	74,232	.793	58,937
Damson Oil Corp.	9,362	1.295	12,133
DCD, Inc.	3,384	1.204	4,075
Decalta International Corp.	6,579	1.126	7,409
Depco, Inc.	5,236	1.434	7,509
Devon Corporation	976,954	1.324	1,294,308
Dietrich Petroleum Corporation	79,017	1.312	103,711
DKM Resources, Inc.	72,233	1.861	134,488
DOL Resources, Inc.	5,813	3.719	21,624
Dolezal George Jr.	2,720	1.662	4,521
Dona M. Mohan	63	1.428	90
Double Eagle Petr & Mining	23,767	1.530	36,372
Duncan Walter & Raymond Inc.	7,063	.585	4,133
Dyco Petroleum Corporation	11,766	1.509	17,761
Edco Research Associates	1,077	1.740	1,875
Elliott, Ted	3,390	1.840	6,238
Emmett Energy Corp., Inc.	728	3.075	2,239
Energy Minerals Corporation	15,392	1.536	23,643
Enron Oil and Gas Company	22,684,940	1.332	30,234,185
Enstar Corporation	320,504	2.263	725,348
EP Operating Company	334,640	1.348	451,110
Equity Oil Company	313,886	1.564	491,079
Exxon Minerals Co.	9,965,869	1.291	12,869,861
Farmers Union Central Exchange	136,469	1.733	236,589
Farnsworth and Kaiser	8,214	1.562	12,837
Felmont Oil Corporation	565,026	.220	124,621
Ferguson, Robert B.	11,592	1.730	20,056

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Fernstrum Energy Corp.	30,221	1.822	55,092
First Energy Corporation	98,927	1.286	127,314
Flag Redfern Oil Company	84,205	1.662	139,997
FMC Corporation	156,551	1.720	269,398
Forest Oil Corp.	4,357,209	3.363	14,655,205
Fuel Resources Development Co.	2,860,429	1.027	2,939,355
GWR Operating Company	86,180	1.231	106,098
Galaxy Oil Company	37,727	1.147	43,292
Gary-Williams Oil Producer, Inc.	4,412	.635	2,804
General Atlantic Energy Corp.	5,607,789	.930	5,217,936
Glacier Gas Company	513,325	.983	504,738
Global Natural Resources, Inc.	1,463,918	1.395	2,042,254
Gould, Joseph B, Trust	14,715	.747	10,996
Grace Petroleum Corporation	63,052	1.937	122,165
Graham Royalty, Inc.	10,890	1.350	14,704
Great Western Drilling Co.	47,236	1.125	53,150
Greenwood Resources, Inc.	37,887	1.583	60,007
Gruss Petroleum Management	214,669	.951	204,317
H & M Oil Producers, Inc.	314,938	1.531	482,401
Hanson Operating Company, Inc.	30,036	.350	10,513
Havoco, Incorporated	155,572	1.550	241,169
Home Petroleum Corporation	3,529,057	1.830	6,460,788
Hondo Oil & Gas Company	397,562	1.187	472,094
Houston Oil & Minerals Corp.	1,224,972	1.498	1,835,146
Huber J.M. Corp.	136,524	1.674	228,611
Huckabay Doyle E. Ltd.	6,719	1.469	9,873
Hunt Oil Company	339,885	1.491	507,020
Industrial Gas Service, Inc.	83	1.469	122
Inexco Oil Company	2,347,702	.955	2,242,660
Integrity Oil & Gas Co.	395,977	1.411	559,072
Interline Natural Gas, Inc.	122,816	1.513	185,855
IP Petroleum Company, Inc.	242,506	1.396	338,711
J M Slaughter Oil Co.	8,790	1.660	14,600
J. A. Lafortune, Jr. (3)	324	1.058	343
Jerry Chambers Exploration Co.	1,367,758	1.630	2,229,779
Jim's Water Service, Inc.	19,768	.875	17,301
John C. McGuire Oil Producer	648	.850	551
Joseph A. Lafortune Trust (3)	324	1.058	343
JVA Operating Company, Inc.	12,593	1.006	12,672
Kaiser Francis Oil Comp.	142,737	1.683	240,336
Kant, Walter F.	1,614	1.702	2,748
Kee Exploration, Inc.	28,689	2.187	62,753
Kennedy George C.	4,797	1.109	5,320
Kennedy, M. John	446,451	1.033	461,305
Kimbark Oil & Gas Comp.	13,347	1.419	18,947
Kirkwood Oil & Gas	39,494	2.192	86,604
Klabzuba Operating Company	651,037	.560	365,202

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
L. B. Petroleum	132,332	1.551	205,325
La Barge Minerals, Inc.	1,852	1.191	2,206
Lario Oil & Gas Company	56,284	1.655	93,201
Lester Oil Co.	2,144	1.701	3,648
Lomax Exploration Co.	17,067	1.480	25,267
Louisiana Land & Exploration	448,888	1.644	738,198
Luff Exploration Company	1,183,772	2.439	2,887,666
Lynch-Wendt Management Service	5,105	1.425	7,276
M & K Oil Co.	75,423	2.157	162,727
Manning Oil Trust (3)	4,901	2.015	9,878
Manx Oil Corporation	13,485	1.579	21,302
Marathon Oil Company	5,306,879	1.737	9,218,852
Marquis Allred Engineering, Inc.	5,018	1.887	9,472
Marshall & Winston, Inc.	623	1.260	785
Maxim Drilling & Exploration	561,624	1.628	914,578
Maxus Energy Corporation	5,235,725	1.350	7,070,683
McMurry Oil	42,360	1.755	74,350
McMahon Bullington Drilling Co.	5,671	.741	4,207
Mcor Oil & Gas Corporation	51,577	1.594	82,236
Meridian Oil, Inc.	1,920,854	1.472	2,828,489
Merrion Oil and Gas Corp.	122,199	1.378	168,502
Mesa Operating Lt. Partnership	700,000	1.115	780,651
Methane Production, Inc.	8,103	1.913	15,502
Mitchell Energy Corporation	141,122	2.159	304,707
Mobil Exp. & Prod. N. America	587,122	.804	472,597
Mobil Oil Corporation	9,011,652	1.076	9,702,041
Moncrief, W.A.	2,979,984	3.726	11,105,081
Mueller, Fred W.	2,055	5.772	11,863
MWJ Producing Company	67,744	1.740	117,917
National Cooperative Refinery	158,860	1.315	208,977
National Pride Exploration	27,221	1.692	46,081
Natural Gas Processing Co.	677,097	2.269	1,536,856
Newman Brothers Drilling	100,439	1.200	120,541
NGC Energy Company	7,278,878	1.131	8,232,592
Nicor Exploration	5,509	1.400	7,714
Noarko Resources, Inc.	4,749	2.120	10,068
North Central Oil Corp.	230,890	1.146	264,775
North Finn	207,597	1.825	379,051
Northern Utilities, Inc.	2,671	.306	819
Oedekoven Water & Hot Oil Ser.	2,964	.908	2,693
Oilfield Salvage & Service Co.	98,094	1.243	121,964
Okie Crude Company	12,788	1.619	20,706
Oklahoma Siluriar Partners	81,125	.530	43,012
Olympic Exploration, Inc.	7,759	1.631	12,655
Osborn Heirs Company	2,202	1.191	2,624
Oxtex, Inc.	76,998	1.716	132,189
P&M Petroleum Management	43,392	1.921	83,357

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Patrick A. Doheny (3)	74,091	1.691	125,288
Pease & Kennedy	10,450	1.744	18,226
Pecos Development Corporation	70,586	1.191	84,070
Pennzoil Company	41,113	2.042	83,991
Petro Energy, Inc.	87,379	1.366	119,395
Petro-Search, Inc.	190,890	2.088	398,683
Petrolero Corporation	176	2.357	415
Petroleum, Inc.	101,386	1.905	193,157
Petx Petroleum Corporation	114,047	1.074	122,501
Phillips Petroleum Company	2,367,443	1.534	3,633,020
Pin Oak Petroleum Company	451,314	1.022	461,518
Pioneer Oil & Gas	38,000	1.860	70,697
Plains Petroleum Company	43,979	1.654	72,776
Polfam Exploration Company	28,362	1.649	46,786
Prenalta Corporation	445,199	1.200	534,661
Presidio Energy, Inc.	437,491	1.377	602,481
Primary Fuels	1,599	2.208	3,532
Prospective Investments	25,720	.881	22,683
Puma Petroleum	11,201	2.310	25,883
Quinoco Production, Inc.	349,066	1.648	575,355
Reading & Bates Petroleum Co.	175,517	1.018	178,748
Samedan Oil Corporation	131,016	2.088	273,603
Samson Resources Company	104,143	1.248	130,046
Santa Fe Energy Company	517,052	1.832	947,594
Sauer, W.E.	20,751	1.846	38,315
Score Exploration Corp.	2,277	1.509	3,437
Seguro Oil & Gas, Inc.	359,102	1.412	507,125
Shakespeare Oil Company, Inc.	211,677	.576	122,035
Shirley Brown	95,906	1.389	133,276
Sinclair Oil Corp.	1,661,463	1.621	2,693,824
Smith, Turner & Assoc.	517,553	1.157	599,063
Snyder Oil Company	4,806,280	1.140	5,479,736
Sonat Exploration Co.	20,960	1.090	22,860
South Coast Oil Corp.	196,882	1.730	340,662
Southland Royalty Company	2,121,979	1.780	3,777,860
Southwest Drilling Inc.	5,078	1.033	5,250
Standard Oil Production Co.	607,888	1.466	891,770
Stewart Petroleum Corporation	19,307	1.436	27,738
Sugar Creek Resources, Inc.	171,954	1.082	186,130
Sun Exploration & Production	9,725,410	1.212	11,788,140
Sunshine Valley Petroleum	125,014	1.346	168,372
TCF, Inc.	88,763	1.298	115,296
Temagami Oil & Gas Ltd.	101,577	.349	35,549
Templeton Energy, Inc.	39,358	1.459	57,437
Tenneco Oil Company	444,410	1.552	690,057
Terra Resources, Inc.	5,698,238	1.760	10,029,191
Texaco, Inc.	10,370,118	1.568	16,266,312

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Three G, Inc.	314,914	1.409	443,908
Ticony, Inc.	49,374	2.414	119,202
Timberline Petroleum Corp.	29,688	2.739	81,332
Toco Corp.	27,907	.800	22,340
Townsend Co.	33,432	1.909	63,853
True Oil Company	219,640	1.104	242,632
TXO Production Corp.	2,378,999	1.285	3,058,267
Tyrex Oil Company (3)	1,449	1.601	2,320
Ultramar Oil and Gas Limited	116,522	2.778	323,734
Union Oil Company of Calif.	6,119,089	.992	6,071,762
Union Pacific Resources Co.	39,786,634	1.851	73,676,225
Universal Resources Corp.	247,225	1.474	364,635
Van Norman Oil Company	24,456	1.299	31,789
Viable Resources, Inc.	7,239	1.279	9,264
Viersen & Cochran	1,458	1.176	1,715
W.E.M. Joint Ventures, Inc.	14,916	1.477	22,041
Washakie Oil Company	315,159	1.467	462,583
Wellstar Corporation	50,626	1.657	83,922
Wessely Energy Company	2,196	1.916	4,208
Western Oil Refining Company	42,987	1.053	45,298
Western Production Co.	477,187	2.070	987,962
Wexpro Company	16,834,906	1.722	28,991,827
Whiting Petroleum Corporation	56,920	1.728	98,364
Wilcox Exploration Company (3)	1,062	1.156	1,228
Wind River Explorations	15,706	6.726	105,646
Wold Oil and Gas Company	103,927	1.515	157,498
Wold, John S.	15,561	1.392	21,666
Wolverine Exploration	5,628	.410	2,309
Woods Petroleum Corp.	10,079,615	1.143	11,528,685
Wyatt Petroleum Corp.	316,997	.915	290,307
Wyoming Oil & Minerals, Inc.	20,552	1.334	27,428
Wyoming Resources	48,985	2.457	120,370
Yates Drilling Company	5,317	1.072	5,705
Yates Petroleum Corp.	13,744	1.095	15,052
Zephyr Exploration	1,547	.667	1,033
ZKB Properties	17,058	2.050	34,974
	407,862,822	1.759	$717,673,951

CRUDE OIL

1988 ASSESSMENTS ON CRUDE OIL PRODUCTION
(1987 Production)

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Aberdeen American Petroleum Co.	24,197	15.611	377,754
AE Exploration Company	22,402	17.710	396,756
AEJH 1987 Limited Partnership	20,201	14.453	291,975
Aexco Petroleum, Inc.	13,153	17.870	235,053
Agnew-Sullivan, Inc.	143,738	15.715	2,258,846
Ainslie Perrauly, Jr. (3)	5,408	17.522	94,762
Ajax Island Petroleum, Inc.	368	13.260	4,880
Altex Oil Corporation	2,643	17.517	46,299
Amerada Hess Corporation	25,591	14.590	373,390
American Penn Energy, Inc.	3,756	11.619	43,642
Amoco Production Company	19,564,491	15.726	307,687,118
Amoco Rocmount Comp.	67,775	16.838	1,141,228
Amoco Western Company	35,931	15.054	540,908
Anadarko Petroleum Corporation	428,175	14.557	6,233,081
Anderman & Company	7,325	17.503	128,216
Anderman Smith Operating Co.	80,064	16.930	1,355,557
Anderson Oil Company	129,672	14.942	1,937,572
ANR Production Co.	215,658	14.932	3,220,303
Anschutz Corporation, Inc.	17,600	14.663	258,082
Apache Corporation	1,129,890	15.528	17,545,487
APD Company	12,952	17.923	232,147
Apex Kansas, Inc.	184	13.831	2,545
Apollo 17 Oil & Gas Co., Inc.	8,726	11.802	102,990
APX Western Corporation (3)	19,424	17.870	347,124
Arjay Oil Company	19,678	14.286	281,128
Atlantic Richfield Company	2,474,828	16.372	40,519,638
Axem Resources, Inc.	151,832	17.685	2,685,291
Balcron Oil Company	116,612	17.116	1,996,003
Baney, R.R., Operating	12,729	14.950	190,300
Banta and Haigh	57,640	13.855	798,612
Barfield Oil Corp.	18,520	16.921	313,392
Baron Oil Corporation (3)	1,697	17.602	29,872
Bass Enterprises Production Co.	397,731	14.965	5,952,238
Beard Oil Company	4,812	15.967	76,834
Beartooth Oil & Gas Company	18,327	14.530	266,296
Bell Resources, Inc.	4,787	15.434	73,840
Beren Corporation	28,748	15.718	451,887
Berenergy Corporation	5,156	17.567	90,579
BHP Petroleum (Americas), Inc.	80,761	15.835	1,278,896
BHP Petroleum Company, Inc.	32,927	15.959	525,502
Bradley, Jack C. Sr.	5,591	15.578	87,097
Breck Operating (States Inc.)	12,403	14.143	175,427
Brehm Oil	14,319	15.982	228,857
Brehm Wyoming Program #8	3,360	14.304	48,063
Brent Exploration, Inc.	33,190	13.529	449,021

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Bridwell Oil	2,949	17.935	52,891
Brinkerhoff Company	14,598	15.278	223,036
Brown Operating, Inc.	287,053	13.399	3,846,359
Bryson Oil & Gas, Inc. (3)	178	17.539	3,122
Burnett Oil Co., Inc.	54,423	17.648	960,470
Butler Oil Co.-Radarville	15,589	15.204	237,028
Buttes Resources Company	14,899	16.425	244,721
BWAB Incorporated	9,580	13.359	127,987
C & J Limited Partnership #1	4,093	15.290	62,585
Cabot Petroleum Corporation	9,125	13.999	127,749
Capitol Oil & Gas Corporation	9,107	15.168	138,137
Carl D. Underwood Oil & Gas Co.	3,121	12.716	39,688
Carollo & Hay	1,892	15.512	29,350
Chandler & Associates, Inc.	66,836	16.986	1,135,309
Chaparral Resources, Inc.	13,549	15.041	203,799
Cheetah Oil	22,641	15.390	348,447
Cherokee Oil Production, Inc.	10,914	15.451	168,639
Chevron U.S.A., Inc.	5,877,749	14.435	84,845,944
Chorney Oil Company (Cities)	36,332	18.107	657,889
Christmann Energy Corporation	4,006	14.015	56,145
Cig Exploration, Inc.	19,155	14.174	271,516
Citation Oil & Gas Corp.	122,076	16.713	2,040,293
Cities Service Oil & Gas Corp.	1,410,220	17.595	24,813,605
CLC Operations, Inc.	14,439	14.536	209,898
Coastal Oil & Gas Corp.	24,774	16.505	408,917
Cola Petroleum, Inc.	1,513	15.148	22,920
Columbus Energy Corp.	22,393	14.774	330,835
Combined Oil and Gas, Inc.	4,241	17.973	76,226
Con Vest (Cities)	458	17.906	8,201
Conoco, Inc.	5,160,138	14.685	75,776,651
Conquest Exploration Company	4,275	17.037	72,834
Convest Energy Corporation	2,227	14.552	32,409
Coquina Oil Corporation	65,773	8.996	591,700
Coronado Oil Company	10,737	14.828	159,209
Corrida Oils, Inc.	8,494	17.621	149,677
Coseka Resources (USA) Ltd.	146,714	13.903	2,039,804
Cottonwood Oil, Inc.	3,183	15.466	49,231
Credo Petroleum Corporation	7,145	14.502	103,618
Creek Oil Comp.	3,013	15.946	48,048
Crescent Oil & Gas Corp.	16,666	14.094	234,906
Crystal Exploration & Prod.	47,192	17.524	826,999
Czar Resources, Inc.	3,407	16.108	54,881
Dabros Properties, Inc.	1,453	15.891	23,091
Damson Oil Corp.	43,133	16.720	721,208
Davis Exploration	47,459	9.448	448,428
DCD, Inc.	9,101	16.127	146,778
Depco, Inc.	29,961	17.465	523,275

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Devon Corporation	5,385	15.555	83,769
Dietrich Petroleum Corporation	4,303	14.021	60,336
DM Consulting, Inc.	6,358	14.077	89,507
DOL Resources, Inc.	4,798	17.100	82,047
Dona M. Mohan	247	17.327	4,280
Double Eagle Petr & Mining	9,987	17.607	175,843
Duncan Walter & Raymond, Inc.	604,211	17.051	10,302,831
Dyco Petroleum Corporation	68,625	14.208	975,062
Eastern American Energy Corp.	13,087	16.331	213,725
Edna Ione Hall Trust (3)	1	14.000	14
Elk Energy Corporation	10,727	17.357	186,193
Elliott, Ted	161	16.335	2,630
Energy Production Co.	3,915	14.565	57,025
Enron Oil and Gas Company	635,131	15.735	9,994,186
Enstar Corporation	24,521	15.522	380,621
EOG (New Mexico), Inc.	7,843	18.022	141,354
EP Operating Company	52,449	14.839	778,322
Exxon Minerals Co.	3,275,188	15.554	50,944,355
Fancher Oil Co.	482,555	14.771	7,128,289
Farmers Union Central Exchange	1,048,613	15.425	16,175,379
Farnsworth and Kaiser	13,355	15.615	208,547
Felmont Oil Corporation	195,998	15.765	3,089,992
Ferguson & Bosworth	9,735	14.984	145,875
Ferguson, Robert B.	4,308	14.772	63,641
Fernstrum Energy Corp.	38,597	14.719	568,114
First Energy Corporation	30,476	15.925	485,352
Flag Redfern Oil Company	61,230	15.954	976,924
Foree R.L.	3,588	17.824	63,955
Forest Oil Corp.	398,438	14.796	5,895,559
Frank O. Elliott Trust (3)	1	14.000	14
Fuel Resources Development Co.	120,490	14.409	1,736,202
G.R.B. Resources	7,218	15.921	114,920
Galaxy Oil Company	1,779	15.067	26,805
Gallagher, Victor R.	80,884	14.019	1,133,963
Gary-Williams Oil Producer, Inc.	24,537	14.013	343,848
General Atlantic Energy Corp	608,310	15.088	9,178,367
Gilmore Oil & Gas	4,217	14.243	60,063
Global Natural Resources, Inc.	369,171	15.257	5,632,693
Goldmark Engineering, Inc.	56,847	11.393	647,690
Gould, Joseph B. Trust	4,104	13.094	53,738
Grace Petroleum Corporation	141,318	15.136	2,139,017
Graham Royalty, Inc.	1,672,226	13.200	22,074,048
Great Northern Drilling Co., Inc.	40,695	14.143	575,588
Great Western Drilling Co.	30,266	15.318	463,633
Great Western Resources, Inc.	3,843	17.529	67,366
Gross, C. C. "Todd", Jr.	6,588	17.842	117,545
H & H Investments, Inc.	4,192	15.037	63,039

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
H & H Star Energy	15,515	13.355	207,217
H & M Oil Producers, Inc.	74,225	17.041	1,264,889
Hanson Operating Company, Inc.	64,921	13.607	883,423
Harrell Production Company	4,611	13.941	64,286
Hedges Oil Company	4,759	15.323	72,923
Herbaly Petroleum Corp.	3,606	13.967	50,366
Hershey Oil Corp.	121,468	17.438	2,118,220
Home Petroleum Corporation	1,465,280	15.608	22,870,843
Homestead Associates	3,166	14.034	44,433
Hondo Oil & Gas Company	223,750	15.367	3,438,420
HPC, Inc. (Cities)	1,777	17.850	31,721
Huber J.M. Corp.	6,300	14.605	92,012
Huckabay Doyle E. Ltd.	15,023	15.406	231,457
Hudson, Robert E.	143,004	15.395	2,201,668
Hunt Oil Company	4,893	17.923	87,699
Hyco Oil Comp.	4,955	15.290	75,763
Hydrocarbon Management, Inc.	2,158	16.379	35,347
Inexco Oil Company	637,782	16.793	10,710,647
Integrity Oil & Gas Co.	35,044	15.763	552,410
Intercontinental Petr Exp. & Dev	6,495	14.361	93,280
Interline Natural Gas, Inc.	654	15.133	9,897
IP Petroleum Company, Inc.	10,385	14.580	151,423
J.A. Lafortune, Jr. (3)	1,280	17.368	22,232
Jerry Chambers Exploration Co.	37,962	14.153	537,292
Joan Chorney (Cities)	96,212	18.353	1,765,820
John C. McGuire Oil Producer	12,520	12.772	159,907
Joseph A. Lafortune Trust (3)	1,280	17.368	22,232
JVA Operating Company, Inc.	919	10.040	9,227
K & E Petroleum, Inc.	6,541	17.964	117,507
Kaiser Francis Oil Comp.	98,797	14.858	1,467,949
Kee Exploration, Inc.	16,345	13.488	220,477
Kimbark Oil & Gas Comp.	100,419	15.134	1,519,825
Kirkwood Oil & Gas	8,703	14.312	124,562
Kissack Water & Oil Service	18,829	14.767	278,057
Klabzuba Operating Company	5,956	15.269	90,945
Koch Production L.T.D.	12,907	15.995	206,454
KSK Partnership	2,919	15.093	44,057
Ladd Petroleum Corp.	32,704	13.023	425,935
Lario Oil & Gas Company	535,263	14.859	7,953,575
Lewis & Clark Exploration Co.	17,707	7.678	135,958
Llose Corporation	12,658	13.109	165,942
Louisiana Land & Exploration	370,592	16.134	5,979,164
Luff Exploration Company	166,176	14.229	2,364,671
Lynch-Wendt Management Service	760	18.210	13,840
M & K Oil Co.	10,206	16.339	166,761
M & K Operations	4,133	13.991	57,828
M. G. Production Co.	225	14.920	3,357

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
M.K.M. Oil Comp.	20,141	12.507	251,921
M-3 Industries-Raderville	1,292	15.024	19,412
Mallon Oil Comp.	6,119	17.790	108,861
Marathon Oil Company	13,848,528	13.858	191,918,802
Marmik Oil Company	14,078	15.678	220,718
Marquis Allred Engineering, Inc.	11,871	16.402	194,711
Marshall & Winston, Inc.	7,024	14.879	104,514
Masek Oil Company	10,050	17.090	171,761
Maxim Drilling & Exploration	33,046	17.743	586,344
Maxus Energy Corporation	1,950,804	15.697	30,623,627
Maynard Oil Company	705	16.089	11,343
McAdams, Roux & Assoc., Inc.	456,546	15.044	6,868,689
McMurry Oil	86,635	15.582	1,349,991
Mcor Oil & Gas Corporation	132,298	13.642	1,804,936
Meridian Oil, Inc.	474,420	14.979	7,106,502
Mesa Operating Lt. Partnership	722,498	16.299	11,776,494
Minatome Corporation	12,091	15.438	186,663
Mitchell Energy Corporation	149,820	16.154	2,420,213
Mobil Exp. & Prod. N. America	11,076	5.129	56,819
Mobil Oil Corporation	1,133,318	16.013	18,147,968
Mon-Oil, Inc.	65,534	17.256	1,130,910
Monahan, Rex	63,499	17.678	1,122,573
Moncrief, W.A	588,173	16.397	9,644,681
Montex Exploration Company	176,430	13.690	2,415,448
Murphy, D.V.	7,123	14.576	103,827
MWJ Producing Company	13,364	16.066	214,711
National Cooperative Refinery	609,197	13.796	8,404,941
National Pride Exploration	17,875	15.852	283,356
Natural Gas Processing Co.	26,667	16.321	435,252
NGC Energy Company	61,430	13.032	800,582
Nicolaysen, G.G., Jr.	11,799	17.178	202,685
Nicor Exploration	24,867	17.168	426,936
Norcen Energy, Inc.	119,513	13.873	1,658,086
North Central Oil Corp.	24,283	17.188	417,399
North Finn	95,625	17.706	1,693,170
Northern Michigan Exploration	1,652	14.875	24,575
Northern Production Co., Inc.	39,981	15.355	613,911
Northwest Crude, Inc.	5,953	16.817	100,113
Oedekoven Water & Hot Oil Ser.	6,407	14.818	94,943
Oilfield Salvage & Service Co.	1,986	17.935	35,619
Okie Crude Company	2,146	15.755	33,812
Olympic Exploration, Inc.	3,461	15.276	52,873
Osborn Heirs Company	708,105	14.738	10,436,178
P & M Petroleum Management	8,748	15.697	137,318
Pancanadian Petroleum Company	8,398	16.378	137,550
Patrick A. Doheny (3)	708	14.718	10,421
Pease & Kennedy	14,781	13.412	198,249

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Pecos Development Corporation	17,579	16.835	295,946
Pennzoil Company	64,418	16.684	1,074,807
Petcon Associates, Ltd.	9,322	18.253	170,161
Petro Corp Inc.	20,051	15.202	304,819
Petro Energy Inc.	684	17.510	11,977
Petro-Search, Inc.	5,269	20.710	109,126
Petrolero Corporation	92,716	15.583	1,444,819
Petroleum, Inc.	243,743	15.619	3,807,210
Petx Petroleum Corporation	2,941	15.959	46,938
Phillips Petroleum Company	445,587	15.075	6,717,408
Pin Oak Petroleum, Inc.	349,152	16.891	5,897,745
Pioneer Exploration Company	21,499	15.357	330,162
Pioneer Oil & Gas	13,655	14.397	196,598
Powder River Oil Comp.	43,423	15.106	655,990
Prenalta Corporation	432,203	14.243	6,156,093
Presidio Energy, Inc.	65,515	14.134	926,023
Presidio Exploration, Inc.	86,633	17.801	1,542,207
Prima Exploration, Inc.	23,151	14.966	346,485
Propel Energy Company	7,123	16.406	116,866
Prospective Investments	36,583	16.966	620,695
Puma Petroleum	288,842	15.286	4,415,242
Quinoco Production, Inc.	9,960	14.365	143,081
Quintana Petroleum Corp.	104,081	13.174	1,371,187
Ranch Oil Company	8,314	15.722	130,713
Raymond Chorney (Cities)	14,686	17.851	262,171
Reading & Bates Petroleum Co.	120,387	15.972	1,922,900
Rock Oil Corporation	19,149	16.032	307,002
Samedan Oil Corporation	124,358	15.967	1,985,654
Samson Resources Company	56,360	16.832	948,668
Santa Fe Energy Company	316,047	13.438	4,247,047
Schiff & Jackson Oil Producers	3,262	14.13?	46,116
Seabrook Corporation (3)	63,169	17.872	1,128,964
Seguro Oil & Gas, Inc.	6,572	12.905	84,815
Siegfried, R.H., Inc.	82,328	16.993	1,399,037
Sierra Operating Company(3)	36,341	14.935	542,775
Sinclair Oil Corp.	32,801	14.565	477,772
Slawson, Donald C., Oil Prod.	739,063	14.821	10,953,802
Smith, Conley P.	186,665	14.928	2,786,552
Snyder Oil Company	64,322	14.016	901,569
Sonat Exploration Co.	4,539	15.829	71,848
South Coast Oil Corp.	12,943	16.949	219,376
Southern Union Exploration Co.	6,060	15.327	92,886
Southland Royalty Company	645,369	16.771	10,823,638
Southwestern Energy Production	73,606	14.260	1,049,686
Standard Oil Production Co.	567,858	14.190	8,057,919
Stellar Oil Company	23,433	15.418	361,294
Stewart Petroleum Corporation	74,588	15.847	1,182,043

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Stone Petroleum Corp.	3,765	14.611	55,011
Sugar Creek Resources, Inc.	141	16.361	2,307
Sun Exploration & Production	1,351,089	14.376	19,424,145
Sunshine Valley Petroleum	7,221	15.508	111,989
Swenco-Western, Inc.	289,444	15.692	4,542,214
Swift Energy Co.	55,615	15.827	880,242
T.F. Hodge	6,169	17.984	110,949
Temagami Oil & Gas Ltd.	100,336	14.705	1,475,507
Tenneco Oil Company	1,012	15.370	15,555
Terra Resources (Cities)	2,840	17.879	50,777
Terra Resources, Inc.	1,855,292	14.089	26,140,643
Terry Orlyn	1,338	15.715	21,027
Texaco, Inc.	4,104,306	13.824	56,739,206
Texaco Producing, Inc.	999,390	14.108	14,099,748
Tharel Lloyd	1,144	17.017	19,468
The Long Trusts	5,497	18.269	100,427
Thermal Exploration, Inc.	192,403	15.704	3,021,520
Three G, Inc.	13,134	13.171	172,996
Ticony, Inc.	209	12.110	2,531
Timberline Production Co.	10,140	15.241	154,549
Toco Corp.	14,244	17.088	243,402
Total Petroleum, Inc.	286,938	15.959	4,579,267
Tressler, John R. & Iva M.	4,999	13.167	65,823
Trigg John H.	23,357	13.723	320,550
Trigg Oil & Mining Corp.	4,069	12.975	52,796
Trout, Kyle Jr.	43,671	16.802	733,764
True Oil Company	895,042	14.730	13,184,744
TXO Production Corp.	20,294	15.519	314,954
Unicon Producing Company	367	14.686	5,390
Unioil Company	10,287	16.232	166,984
Union Oil Company of Calif.	1,453,960	14.262	20,737,519
Union Pacific Resources Co.	4,793,226	17.219	82,534,984
Union Texas Petroleum Corp.	220,419	15.661	3,452,016
Universal Resources Corp.	171,344	14.313	2,452,520
Van Norman Oil Company	45,555	14.841	676,083
Viersen & Cochran	5,751	17.410	100,127
W.E.M. Joint Ventures, Inc.	80,481	14.695	1,182,709
Waggoner-Baldridge Energy Co.	13,985	15.637	218,691
Wagoner, Duer Jr.	8,084	15.626	126,324
Waterford Production Company	7,576	14.497	109,836
Wedco Resources Corporation	393	18.597	7,309
Wessely Energy Company	107,438	15.423	1,657,045
Westburne Exploration, Inc.	30,878	13.257	409,352
Western Production Company	25,667	17.269	443,256
Wexpro Company	347,576	14.517	5,045,950
WGP Company	47,881	16.939	811,062
Whiting Petroleum Corporation	14,518	16.933	245,844

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Wilcox Exploration Company (3)	4,186	17.410	72,880
Williston Basin Consulting	4,284	15.663	67,102
Wold Oil Properties	50,456	15.436	778,842
Woods Petroleum Corp.	3,116,196	16.382	51,051,760
Wyoming Resources	64,941	14.526	943,363
Yates Drilling Company	3,775	14.851	56,065
Yates Petroleum Corp.	33,750	14.872	501,935
Z & S Construction Co., Inc.	16,218	17.758	288,012
Zerbst Oil, Inc.	85,968	16.896	1,452,555
	102,289,917	15.396	$1,551,590,991

STRIPPER OIL

1988 ASSESSMENTS ON STRIPPER OIL PRODUCTION
(1987 Production)

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Aberdeen American Petroleum Co.	356	15.654	5,573
Advanced Recovery Services Co.	16,746	16.854	282,245
AE Exploration Company	16,808	17.817	299,480
Aexco Petroleum, Inc.	7,037	16.987	119,540
Agri-Acres, Inc.	8,088	13.548	109,584
Ajax Oil Cmpany	3,845	14.955	57,505
Allen & Schramm, Inc.	9,970	15.484	154,379
Allen and Crouch	1,829	15.387	28,143
Altex Oil Corporation	3,893	13.423	52,257
AM Polex (Texas), Inc.	3,026	17.487	52,916
Amigo Oil & Gas, Inc.	350	6.122	2,143
Amoco Production Company	3,833,973	17.200	65,945,792
Anadarko Petroleum Corporation	14,900	16.533	246,344
Anderson Oil Company	7,285	16.229	118,230
ANR Production Co.	8,152	15.018	122,431
Anschutz Corporation, Inc.	2,241	14.520	32,540
Ant Hills Production Co.	12,945	16.083	208,195
Apache Corporation	289,515	16.290	4,716,417
Aquarius II, Inc.	919	15.075	13,854
Arjay Oil Company	10,414	13.689	142,559
Arnell Oil Company	22,231	12.999	288,994
Art Bullock, Oil Operator	3,575	16.975	60,688
B.J. Oil Company	563	16.879	9,503
Balcron Oil Company	6,883	16.142	111,112
Baney, R.R. Operating	1,558	17.081	26,613
Banks Operating Co. #366	1,971	14.285	28,157
Banks Operating 267	500	14.166	7,083
Banks Operating 492	2,030	14.133	28,690
Banks Operating 535	1,966	14.374	28,261
Barfield Oil Corp.	11,859	16.369	194,121
Barnette Properties	689	15.399	10,610
Barret, Inc.	8,294	15.607	129,451
Bass Enterprises Production Co.	23,132	14.506	335,553
Beard Oil Company	6,024	15.845	95,454
Beartooth Oil & Gas Company	1,389	15.239	21,167
Bell Resources, Inc.	7,502	16.412	123,126
Benson-Montin-Greer Drilling	1,010	15.610	15,767
Berco Resources, Inc.	1,093	16.163	17,667
Beren Corporation	27,673	14.608	404,273
Bessemer Oil Company	17,220	12.684	218,435
Bing, Harold C.	1,205	16.791	20,234
Bird Oil Corp.	2,599	15.231	39,587
Black Jack Oil Co., Inc.	4,269	16.051	68,524
Braden-Deem, Inc.	13,003	16.102	209,379
Breck Operating (States Inc.)	3,430	13.879	47,608

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Brehm Oil	2,787	14.375	40,064
Brehm Wyoming Program #8	100	13.840	1,384
Brown, Tom, Inc.	2,354	14.379	33,849
Burkhart Petroleum Corporation	47,902	16.460	788,510
Burnett Oil Co., Inc.	4,860	15.487	75,270
Butler & Jenks	1,188	14.118	16,773
Buttes Resources Company	11,108	15.903	176,660
Buttonhook Oil Company	1,118	15.214	17,010
BWAB Incorporated	8,809	15.030	132,408
Byron Oil Drilling Fund 1	521	19.422	10,119
Byron Oil Ind., Inc.	13	19.230	250
C & H Well Servicing, Inc.	6,675	15.573	103,954
C R Energy Corporation	4,454	13.445	59,885
Carl D. Underwood Oil & Gas Co.	10,323	13.829	142,766
Central Operating, Inc.	2,996	17.918	53,683
Chandler & Associates, Inc.	4,421	14.377	63,564
Chaparral Resources, Inc.	959	15.084	14,466
Cheetah Oil	489	15.905	7,778
Cherokee OIl Production, Inc.	9,723	15.590	151,589
Chevron U.S.A., Inc.	68,616	15.385	1,055,722
Christensen, C. G.	2,007	11.778	23,640
Christmann Energy Corporation	30,892	13.867	428,406
Cig Exploration, Inc.	2,364	15.595	36,868
Cities Service Oil & Gas Corp.	45,615	17.296	788,998
CLC Operations, Inc.	2,929	14.506	42,491
Cliburn, James T.	141	18.780	2,648
Coastal Oil & Gas Corp.	8,296	15.289	126,840
Cola Petroleum, Inc.	2,691	17.687	47,597
Columbine Exploration Corp.	132,283	16.221	2,145,765
Columbus Energy Corp.	6,870	17.433	119,767
Comanche Oil & Gas Corp.	8,475	15.699	133,053
Conoco, Inc.	488,500	14.479	7,073,463
Cook, D.L., Individually	1,741	13.933	24,258
Coquina Oil Corporation	1,857	17.730	32,926
Coronado Oil Company	48,880	16.546	808,791
Corrida Oils, Inc.	2,441	16.537	40,368
Coseka Resources (USA) Ltd.	10,113	15.036	152,063
Cottonwood Oil, Inc.	1,014	15.587	15,806
Creek Oil Comp.	1,746	14.927	26,064
Crescent Oil & Gas Corp.	527	13.734	7,238
Crystal Exploration & Prod.	1,018	15.158	15,431
Damson Oil Corp.	6,523	16.080	104,896
Davis Exploration	868	10.281	8,924
DCD, Inc.	29,096	16.224	472,058
DeGaugh Well Service, Inc.	12,281	17.043	209,307
DeBord Oil Producers, Inc.	2,330	15.094	35,170
Diamond B. Industries, Inc.	26,086	16.642	434,141
Dietrich Petroleum Corp.	30,072	17.361	522,093

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Discovery Oil Ltd.	5,043	15.675	79,054
DKM Resources, Inc.	3,783	13.677	51,743
Dol Resources, Inc.	2,969	15.269	45,335
Duncan Walter & Raymond, Inc.	6,371	17.869	113,845
Eblen, Frank Synd, Inc.	860	15.223	13,092
Edco Research Associates	1,357	17.112	23,221
Edgar [illegible]lls	1,159	17.727	20,546
Elk Energy Corporation	2,708	17.677	47,871
Elliott & Kelley Oil Co.	229	16.100	3,687
Elliott, Ted	2,139	15.740	33,669
Emmett Energy Corp., Inc.	1,011	15.519	15,690
Energy Minerals Corporation	166	16.090	2,671
Energy Production Co.	1,676	16.741	28,059
Energy Specialists	1,026	16.287	16,711
Enron Oil and Gas Company	99,983	15.375	1,537,244
Equity Oil Company	8,028	16.211	130,147
Evro Financial Corp.	776	15.948	12,376
Fancher Oil Co.	7,225	15.223	109,992
Farmers Union Central Exchange	14,642	14.709	215,372
Farnsworth and Kaiser	10,379	15.642	162,354
FDF Resources	1,131	17.829	20,165
Felmont Oil Corporation	3,312	15.650	51,835
Ferguson & Bosworth	5,161	15.094	77,902
Fina Oil and Chemical Company	10,100	15.572	157,282
Flag Redfern Oil Company	34,138	17.040	581,718
FMC Corporation	2,206	13.077	28,848
G Triple A Oil Company	850	18.210	15,479
G W R Operating Company	8,012	17.784	142,489
G.R.B. Resources	155	16.225	2,515
Galaxy Oil Company	4,362	15.207	66,336
Gallagher Terrence & Nancy	5,006	15.284	76,513
Gary-Williams Oil Producer, Inc.	8,221	15.934	130,996
Gasamat Oil Corp. of Colorado	2,119	15.444	32,726
Geju Oil & Gas, Inc.	552	15.356	8,477
Gibbs W.D.	2,811	16.853	47,375
Gibson, J.W.	16,100	15.265	245,782
Gladys C. Bullock, Trust	3,091	17.618	54,458
Gordon Dale et al	1,165	17.637	20,548
Gordon Oil	1,839	13.102	24,096
Grace Petroleum Corporation	5,575	14.499	80,835
Graham Royalty, Inc.	593	14.674	8,702
Great Basin Resources, Inc.	247	15.348	3,791
Great Northern Drilling Co., Inc.	2,396	16.798	40,249
Great Western Drilling Co.	12,257	16.261	199,312
Great Western Resources, Inc.	2,137	16.601	35,478
Greenwood Resources, Inc.	1,249	16.392	20,474
Gross, C.C. "Todd", Jr.	1,848	18.265	33,754
H & M Oil Producers, Inc.	71,353	16.498	1,177,203

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
H & R Oil Co.	1,664	14.121	23,498
Hackathorn - Townsend	686	15.667	10,748
Havoco, Incorporated	1,871	14.184	26,540
Hedges Oil Cmpany	2,202	12.993	28,611
Herbaly Petroleum Corp.	2,172	15.012	32,608
HLP Consultants, Inc.	1,385	16.016	22,183
Hoff Elmer & Mildred	2,696	14.854	40,049
Holden, Harold B.	2,228	15.219	33,908
Holwell Drilling	10,123	15.281	154,690
Home Petroleum Corporation	144,972	16.555	2,400,029
Hondo Oil & Gas Company	84,546	16.302	1,378,338
Houston Oil & Minerals Corp.	2,599	15.294	39,751
Huckabay Doyle E. Ltd.	6,941	15.321	106,347
Hughes Oil Corp.	3,330	17.745	59,094
Hyco Oil Comp.	31,225	16.896	527,597
Hyland Oil Corp.	4,013	14.447	57,976
I.C. Gas Amcana, Inc.	42,579	13.861	590,226
Inexco Oil Company	133,718	16.478	2,203,439
Integrity Oil & Gas Co.	858	15.601	13,386
Iron Creek Properties, Inc.	7,056	17.205	121,403
JM Slaughter Oil Co.	2,991	16.175	48,380
J-W Operating Company	11,168	12.292	137,279
Jerry Chambers Exploration Co.	1,508	14.936	22,524
Jerry M. Hunt	399	14.147	5,645
Jim's Water Service, Inc.	3,639	14.429	52,509
John C. McGuire Oil Producer	1,284	17.129	21,994
John P. Harpel, Jr.	3,134	15.827	49,603
Jereco Petroleum Company	6,474	14.995	97,081
Kaiser Francis Oil Comp.	57,859	16.522	955,956
Kaneb Operating Co., Ltd.	750	17.668	13,251
Kant, Walter F.	1,628	15.925	25,927
Kara Petroleum Company	2,681	17.435	46,745
Katherman, Vance E.	9,209	13.496	124,290
Kee Exploration, Inc.	18,652	15.506	289,221
Kennedy & Mitchell, Inc.	1,458	16.944	24,705
Kennedy George C.	2,689	18.042	48,515
Kennedy, M. John	43,509	16.989	739,178
Kennta - Drwenski	1,860	15.853	29,488
Kerry Petroleum Comp. Inc.	2,781	15.310	42,579
Kiesling Oil Company	11,760	16.861	198,291
Kimsey No. 2 Lease	365	16.753	6,115
Kirkwood Oil & Gas	6,374	13.425	85,572
Kiska Oil Company	865	13.996	12,107
Kissack Water & Oil Service	4,976	13.196	65,664
Klabzuba Operating Company	4,353	15.575	67,799
Koch Production L.T.D.	44,129	13.280	586,042
Krejci, Harry L. & Louis	504	13.462	6,785
L & J Operating, Inc.	6,302	14.997	94,512

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
L and R Drilling Company	8,161	15.153	123,665
L.B. Petroleum	2,881	12.854	37,034
L.K.N. Company	436	16.951	7,391
Lakota Partnership	6,243	15.753	98,346
Lario Oil & Gas Company	8,057	16.549	133,343
Lawson Oil Co.	3,084	17.303	53,365
Lester Oil Co.	2,118	15.190	32,174
Lissold Oil	473	18.226	8,621
LLose Corporation	13,043	13.578	177,110
Lomax Exploration Co.	2,459	14.860	36,542
Loundagm N.B.	1,320	15.631	20,633
Low, D.J.	73,633	17.168	1,264,146
Luckowicz, L.J.	2,401	15.256	36,630
Luff Exploration Company	22,912	17.599	403,250
Lynch-Wendt Management Service	2,836	18.460	52,355
M & K Oil Co.	92,921	16.892	1,569,686
M & K Operations	11,378	15.805	179,834
M & L Oil Company	1,622	17.731	28,760
Maguire Oil Comp.	1,315	16.479	21,670
Mallon Oil Company	915	18.033	16,501
Manewal-Bradley Oil Co.	11,078	16.814	186,268
Manx Oil Corporation	14,654	15.522	227,465
Marathon Oil Company	741,132	15.928	11,805,200
Marquis Allred Engineering, Inc.	1,004	17.200	17,269
Martin Exploration Management	2,886	14.948	43,141
Maxim Drilling & Exploration	20,273	16.477	334,055
Maxus Energy Corporation	154,310	15.708	2,423,935
McMurry Oil	40,593	16.021	650,351
McMahon Bullington Drilling Co.	1,681	17.038	28,641
Meridian Oil, Inc.	30,945	15.671	484,942
Mitchell Energy Corporation	58,489	16.533	967,043
Mobil Oil Corporation	44,881	11.883	533,325
Monahan, Rex	20,783	17.027	353,887
Morsey Oil & Gas Corp.	3,823	13.108	50,114
Mueller, Fred W.	6,125	16.738	102,523
Mundell F.E.	2,019	16.999	34,322
Murphy Oil USA, Inc.	3,275	16.125	52,812
MWJ Producing Company	10,840	14.865	161,145
National Cooperative Refinery	19,382	16.055	311,196
Natural Gas Processing Co.	9,475	15.162	143,665
Newman Brothers Drilling	404	12.836	5,186
NGC Energy Company	7,282	14.167	103,167
Nicolaysen, G.G., Jr.	23,521	16.239	381,978
Noarko Resources, Inc.	6,260	15.762	98,676
North Finn	55,501	16.381	909,168
Northern Production Co., Inc.	13,851	14.703	203,665
Northwest Crude, Inc.	1,628	16.684	27,163
Oedekoven Water & Hot Oil Ser.	5,077	15.628	79,345

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Oilfield Salvage & Service Co.	36,488	16.591	605,376
Oklahoma Silurian Partners	10,636	14.245	151,518
Okmar Oil Comp.	3,169	18.091	57,333
Olds Oil Comp.	5,583	14.899	83,185
Olympic Exploration, Inc.	2,440	13.902	33,923
Omimex	3,783	12.168	46,034
Osage Hot Oil Service	1,578	15.000	23,671
P & M Petroleum Management	32,953	16.024	528,049
PBM Oil Company	1,459	14.553	21,234
Pearce Oil Co.	2,048	15.507	31,759
Pease & Kennedy	1,575	16.225	25,555
Peters, Walter J.	979	17.244	16,882
Petro Energy, INc.	418	15.246	6,373
Petro-Search, Inc.	177	14.237	2,520
Petrocarbon Energy Corp.	132,730	17.233	2,287,449
Petroleum, Inc.	23,206	16.635	386,038
Petrospec Corporation	2,334	17.411	40,639
Phillips Petroleum Company	56,948	15.133	861,836
Pin Oak Petroleum, Inc.	97,181	15.275	1,484,488
Pioneer Oil & Gas	801	17.734	14,205
Plains Petroleum Company	111	16.036	1,780
Planet Associates, Inc.	1,387	16.001	22,194
PMA	2,247	14.428	32,421
Polfam Exploration Company	3,677	17.535	64,478
Powder River Oil Comp.	105,233	15.298	1,609,889
Prenalta Corporation	10,816	14.637	158,318
Prospective Investments	6,125	16.190	99,164
Quadra Oil & Gas	1,005	16.013	16,094
Reg's Well Service, Inc.	400	19.180	7,672
Resources Technology Corp.	166	13.759	2,284
Rosa Petroleum	1,819	14.862	27,035
Ruby Drilling Company, Inc.	154	13.584	2,092
Salt Creek West Partner's	2,045	17.062	34,893
Samedan Oil Corporation	2,169	15.661	33,969
Santa Fe Energy Company	9,336	12.794	119,450
Sauer, W.E.	1,397	15.319	21,401
Sayers Operating Company	12,059	11.660	140,616
Schiff & Jackson Oil Producers	1,496	13.963	20,889
Schlaikjer Arther L. Jr.	1,525	16.841	25,684
Score Exploration Corp.	9,227	15.321	141,370
Shakespeare Oil Co., Inc.	76	15.868	1,206
Shar Alan Oil Comp.	1,505	14.447	21,743
Sheldon & Loretta Murphy	3,070	15.517	47,640
Shirley Brown	2,729	15.497	42,293
Sims, E.E. Properties	836	16.099	13,459
Sinclair Oil Corp.	2,108	15.733	33,167
Skaer Enterprises, Inc.	2,059	18.140	37,352
Smith, Gene & George	1,430	14.259	20,391

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Smith, Turner & Assoc.	2,123	12.935	27,463
Smith, Conley P.	9,504	15.046	143,006
Snyder Oil Company	2,114	17.968	37,985
Sonat Exploration Co.	6,153	15.643	96,252
South Coast Oil Corp.	10,529	16.646	175,274
Southland Royalty Company	47,885	15.896	761,215
Stag Oil Producers, Inc.	3,414	15.818	54,006
Steve Newton Drilling	774	16.346	12,652
Stewart Petroleum Corporation	6,625	16.581	109,855
Stovall Oil Company	1,401	12.945	18,136
Summit Resources, Inc.	5,603	11.527	64,590
Sunshine Valley Petroleum	12,593	15.647	197,051
Teapot Oil & Refining Co.	16,530	14.862	245,684
Tenneco Oil Company	1,766	15.186	26,819
Terra Resources, Inc.	340,676	15.952	5,434,593
Texaco, Inc.	92,021	15.023	1,382,486
Texaco Producing, Inc.	51,995	13.820	718,585
Texakota Incorporated	457	14.358	6,562
Texas American Oil Corp.	5,786	12.943	74,892
Thunder Basin Oil	321	17.479	5,611
Timberline Petroleum Corp.	1,827	16.636	30,394
Timberline Production Co.	28,176	16.601	467,764
Toco Corp.	141,921	16.500	2,341,737
Townsend - Garfield Lease	2,877	18.014	51,829
Townsend CL-Newcastle Garfield	449	18.340	8,235
Townsend Co.	90,128	17.357	1,564,401
Trout, Kyle Jr.	2,658	18.282	48,596
True Oil Company	118,078	16.721	1,974,494
Unioil Company	3,505	16.982	59,523
Union Oil Company of Calif.	176,414	14.265	2,516,701
Union Pacific Resources Co.	69,440	16.818	1,167,851
Union Texas Petroleum Corp.	188	14.968	2,814
Universal Production, Inc.	1,359	14.824	20,147
Universal Resources Corp.	4,117	15.572	64,113
V.T. Resources, Inc.	5,201	15.602	81,149
Van Mark & Bodine	1,861	15.878	29,549
Van Norman Pipe & Supply	2,143	13.270	28,439
Viable Resources, Inc.	1,246	12.850	16,012
W.D. Townsend - State Lease	1,605	15.709	25,213
W.E.M. Joint Ventures, Inc.	686	15.774	10,821
Waggoner-Baldridge Energy Co.	2,802	17.766	49,783
Wagoner, Duer Jr.	4,610	15.978	73,662
Waldo 6A & 6C	961	17.386	16,708
Washakie Oil Company	1,901	15.894	30,215
Wellstar Corporation	5,458	17.338	94,634
West Oil	172	19.244	3,310
Western Oil Refining Company	28,970	16.421	475,745
Western Production Co.	344,391	16.459	5,668,525

Company Name	Taxable Units	Value/ Unit	Taxable Value ($)Total
Wexpro Company	13,812	14.732	203,491
Whiting Petroleum Corporation	5,652	16.187	91,491
Win Oil Co., Inc.	495	22.480	11,128
Winco Petroleum Corp.	2,483	14.847	36,866
Wind River Explorations	238	17.109	4,072
Winkler L.W. & Son	1,927	15.429	29,732
Wintershall Corporation	18,138	16.776	304,291
Wold Oil Properties	15,530	15.516	240,978
Wolverine Exploration	1,023	14.763	15,103
Woods Petroleum Corp.	112,579	16.585	1,867,130
Wyoming Oil & Minerals, Inc.	11,044	15.756	174,019
Wyoming Resources	6,923	15.045	104,160
Yates Petroleum Corp.	4,342	15.282	66,356
Yegen, E.C.	11,015	15.591	171,735
Zephyr Exploration	761	16.831	12,809
Zerbst Oil, Inc.	11,235	17.670	198,528
	10,691,397	16.318	$174,465,837

OTHER MINERALS

1988 OTHER MINERAL PRODUCTION ASSESSMENTS
(1987 Production)

Mineral & Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
BENTONITE				
American Colloid Company	797,536	5.43	4,329,284	2,056,888
Applied Industrial Materials Corp.	68,473	4.89	334,834	886,099
Federal Ore & Chemical, Inc.	200,428	3.75	751,681	824,154
Kaycee Bentonite Corp.	200,521	2.51	504,226	451,798
M-I Drilling Fluids Co.	182,978	2.57	470,254	93,148
NL Baroid Div. of NL Industrs	370,786	3.81	1,413,575	1,571,671
Southern Clay Products, Inc.	4,765	2.61	12,419	29,515
Wyo-Ben Products, Inc.	333,589	2.58	861,268	817,280
TOTAL - BENTONITE	2,159,077	4.02	8,677,541	6,730,553
CLAY				
Interstate Brick Company	1,310	.80	1,048	54,571
TOTAL - CLAY	1,310	.80	1,048	54,571
DECORATIVE STONE				
Basins Inc.	64,948	5.10	331,235	1,777,992
TOTAL - DECORATIVE STONE	64,948	5.10	331,235	1,777,992
DOLOMITE & DOLOMITE FINES				
Guernsey Stone Company	460,605	1.74	801,453	1,566,068
TOTAL - DOLOMITE & DOLOMITE FINES	460,605	1.74	801,453	1,566,068
GOLD				
Gerald Stout (in oz.s)	29	619.99	18,054	---
TOTAL - GOLD	29	619.99	18,054	---
GRANITE BALLAST				
Morrison-Knudsen Co., Inc.	1,092,862	2.58	2,819,585	982,178
TOTAL - GRANITE BALLAST	1,092,862	2.58	2,819,585	982,178
GYPSUM				
Celotex Corporation	165,073	3.80	627,277	649,264
Georgia Pacific Corporation	185,818	3.80	706,108	860,673
Mountain Cement Co.	3,775	1.92	7,248	19,377
TOTAL - GYPSUM	354,666	3.78	1,340,633	1,529,314

1988 OTHER MINERAL PRODUCTION ASSESSMENTS
(1987 Production)
(Continued)

Mineral & Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
LIMESTONE				
Hills Materials Co.	---	--	---	8,655
Pete Lien & Sons, Inc.	70,905	1.70	120,538	457,762
Mountain Cement Co.	248,876	.97	241,410	178,450
Seahorn Brothers Trucking, Inc.	---	--	---	7,742
TOTAL - LIMESTONE	319,781	1.13	361,948	652,609
SAND & GRAVEL				
Amoco Production Co.	4,436	.80	3,549	---
Bear River Contractors	31,536	.80	25,229	18,434
Big Horn Redi-Mix, Inc.	11,998	.80	9,599	9,255
Boatright - Smith	132,889	.80	106,311	117,183
Brasel & Sims Construction Co.	---	--	---	329
Brush, William & Sons, Inc.	---	--	---	21,321
Burggraf Construction Co.	---	--	---	49,912
C & B Sand & Gravel, Inc.	5,000	.79	3,972	3,366
Call, Spencer, Sand & Gravel	12,376	.80	9,901	16,480
Cameron, Peter	---	--	---	2,124
Campbell Oil Field Service , Inc.	6,405	.80	5,124	9,219
Canyon Concrete & Excavating, Inc.	17,813	.80	14,251	16,616
Casper Concrete Company	165,959	.80	132,767	99,775
Chambers, Dale H., Contractor	---	--	---	204
Chevron U.S.A., Inc.	---	--	---	4,728
Clark's Ready Mix & Const., Inc.	70,139	.80	56,111	66,252
Cody Concrete, Inc.	8,355	.80	6,684	8,662
Concrete Construction, Inc.	8,976	.80	7,181	14,240
Cook - Harriet Construction, Inc.	4,247	.80	3,397	4,781
D & D Partnership	3,060	.80	2,448	2,176
Deroche Construction	---	--	---	1,600
Dry Creek Sand & Gravel	7,448	.80	5,958	1,636
Ellingford Bros., Inc.	35,000	.80	28,000	---
Evans Construction, Inc.	28,785	.80	23,028	16,424
Fidler, Inc.	26,533	.80	21,226	29,088
Fife Welding, Inc.	934	.80	747	5,272
Fletcher Construction Company	2,424	.80	1,939	6,390
Fletcher, Lance	1,512	.80	1,210	---
Garber Agri-Business, Inc.	---	--	---	4,795
George's Excavation	---	--	---	5,198
Gilbert Central Corporation	---	--	---	3,710
Gilpatrick Construction, Inc.	73,123	.80	58,499	49,211
Gorge Sand & Gravel, Inc.	20,022	.80	16,018	11,599
Goshen Irrigation	---	--	---	144
Great Divide Construction Co.	---	--	---	744

1988 OTHER MINERAL PRODUCTION ASSESSMENTS
(1987 Production)
(Continued)

Mineral & Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
Grosch, P.E., Construction Co.	8,305	.80	6,644	4,969
Guernsey Stone	11,450	.80	9,160	---
H and D Construction	---	--	---	42,183
H K Contractors, Inc.	53,690	.80	42,952	---
Hagenstein, Paul	5,935	.80	4,747	55,903
Hall Construction Co.	4,201	.80	3,361	247
Hamaker Excavation, Inc.	450	.80	360	612
Harris Trucking & Constr. Co.	64,248	.80	51,399	23,863
Hart, Dan, Patrol	---	--	---	750
Hoffman, Gerald, Construction Co.	---	--	---	611
Husman, Inc.	2,378	.80	1,902	---
J.P.B. Wyoming, Inc.	---	--	---	42,499
K.C. Oilfield Service, Inc.	15,145	.80	12,116	9,018
Kinkade Construction, Inc.	4,348	.80	3,478	---
Kylander Construction Co., Inc.	34,935	.80	27,948	49,833
Lacy, Bill	8,732	.80	6,986	---
Lamb Construction Company	106,043	.80	84,834	52,700
Lampert, Don	3,770	.80	3,016	4,661
Lancaster, Delbert	---	--	---	5,265
Layos, Inc.	13,174	.80	10,539	5,265
Leonard Paving, Inc.	---	--	---	19,419
Lewis and Sons, Inc.	5,010	.80	4,008	3,192
Lidstrom, Inc.	12,216	.80	9,773	20,340
Linn Ranch	1,669	.80	1,335	2,318
McCormac Redi-Mix, Inc.	---	--	---	10,276
McGarvin-Moberly Constr., Co.	181,098	.79	142,480	19,720
Menter Sand & Gravel, Inc.	114,217	.80	91,374	163,162
Mountain Cement Co.	15,885	.80	12,708	14,316
Mullinax Concrete Service Co.	15,322	.80	12,258	12,381
Nicholls & Lewis Concrete, Inc.	14,105	.80	11,284	15,665
Northern Investment	1,074	.80	859	5,338
Pathfinder Irrigation Dist.	1,115	.80	892	---
Pelesky, J.D., Constr. Co., Inc.	---	--	---	8,633
Pioneer Construction	---	--	---	1,146
RGR	1,000	.80	800	---
Rawlins Sand & Gravel Co., Inc.	---	--	---	13,280
Rees' Enterprises	---	--	---	19,484
Reeves, Inc.	66,592	.80	53,274	---
Riley Sand & Redi-Mix, Inc.	11,921	.80	9,537	5,000
Rissler & McMurry Company	77,459	.80	61,967	57,614
Rocky Mountain Energy Company	---	--	---	169,454
Rocky Mountain Premix	---	--	---	43,216
Sanders Gravel & Excavating	3,137	.80	2,510	4,578
Sanders, William	629	.80	504	---

1988 OTHER MINERAL PRODUCTION ASSESSMENTS
(1987 Production)
(Continued)

Mineral & Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
Saratoga Corporation	5,673	.80	4,538	2,272
Schmid Sand & Gravel Company	---	--	---	28,800
Schriver Sand & Gravel Company	6,353	.80	5,082	1,067
Searle Bros. Construction, Inc.	8,047	.80	6,438	10,404
Simons, James E., Co., Inc.	157,038	.80	125,630	142,186
Sinks Canyon Welding	8,028	.80	6,422	---
Sorenson, Russell W.	---	--	---	469
Star Aggregates, Inc.	140,910	.80	112,728	135,711
Sterling Sand & Gravel Company	50,783	.80	40,626	21,163
Sulenta Construction Co., Inc.	390	.80	312	---
Summit Materials, Inc.	197,364	.80	157,891	108,989
Sunrise Construction Co., Inc.	---	--	---	69,935
Teton Construction Company	248,209	.80	198,567	424,622
Terhune, Jack	39,605	.80	31,684	---
TG Soda Ash	40,552	.80	32,442	---
Thunder Basin Oil Service, Inc.	3,727	.80	2,982	2,224
Timberline Aviation	15,468	.80	12,374	309,949
Torrington Cement Products, Inc.	9,000	.80	7,200	13,921
Union Pacific Resources	48,706	.80	38,965	---
Valentine Construction, Inc.	30,949	.80	24,759	5,436
Valley Construction	1,610	.80	1,288	20,801
Weaver, Dale, Inc.	326	.80	261	1,072
White, T. W., Excavating, Inc.	---	--	---	4,212
Worthan Construction	1,213	.80	970	1,399
Young, Willis, Cement & Const.	15,634	.80	12,507	16,595
Z & S Construction Co., Inc.	---	--	---	568
TOTAL - SAND & GRAVEL	2,567,808	.80	2,051,820	2,829,574
SCORIA				
Eldridge Excavating, Inc.	---	--	---	893
Guernsey Stone Company	---	--	---	2,729
Hines, John J.	---	--	---	759
Hornbuckle Construction	---	--	---	332
K. G. Construction Co.	---	--	---	14,916
Mike's Water & Dozer, Inc.	---	--	---	1,147
S & M Construction, Inc.	---	--	---	8,762
Texaco, Inc.	---	--	---	1,532
TOTAL - SCORIA	---	--	---	31,070
SHALE				
American Bentonite	---	--	---	249
Buck Creek Freight	---	--	---	2,384

1988 OTHER MINERAL PRODUCTION ASSESSMENTS
(1987 Production)
(Continued)

Mineral & Producer	Taxable Tons	Value Per Ton	1988 Taxable Valuation	1987 Taxable Valuation
Domino Construction	---	--	---	4,500
Elridge Excavation, Inc.	488	.80	390	---
Lacy, William	---	--	---	768
Mountain Cement	102,721	.80	82,177	---
TOTAL - SHALE	103,209	.80	82,56	7,901
SHERMAN BALLAST				
Union Pacific Railroad Co.	---	--	---	75,886
TOTAL - SHERMAN BALLAST	---	--	---	75,886
SODIUM SULPHATE				
Pratt Sodium Works	---	--	---	40,624
TOTAL - SODIUM SULPHATE	---	--	---	40,620
TRONA				
F.M.C. Corporation	3,327,483	9.22	30,679,393	31,192,691
mechanical solution	191,433	7.29	1,395,548	---
General Chemical Corporation	2,947,438	9.03	26,615,368	22,653,039
Stauffer Chemical Company	2,699,833	9.16	24,730,469	22,292,195
Tenneco Minerals Company	1,508,741	10.30	15,540,032	14,132,938
Tg Soda Ash, Inc.	1,747,327	8.92	15,586,161	15,295,462
TOTAL - TRONA	12,422,255	9.22	114,546,971	105,566,325
URANIUM				
Altair Resources - solution	1,031	.29	303	---
Malapai Resources Co. - solution	8,213	.56	4,607	---
Pathfinder Mines Corp				
Lucky Mc - mechanical	90,204	30.58	2,758,448	---
solution	9,114	.58	5,294	---
Shirley Basin	94,795	39.04	3,700,797	17,964,223
Sequoyah Fuels Corporation	40,730	1.98	80,608	55,334
TOTAL - URANIUM	244,087	26.83	6,550,057	18,019,557

WYOMING MINERALS FOR 1988

Taxable Production, Valuation and Taxes, Based on 1987 Production

Mineral	Total Units of Taxable Valuation	Total Assessed Valuation	Average Assessed Valuation Per Unit	Average Tax Levy (Mills)	Estimated Ad Valorem Taxes Levied	Avg. Tax Per Unit	Severance Tax Rate %	Estimated Severance Tax Collectible	Avg. Per Unit
Bentonite	2,159,077	$ 8,677,541	4.02	63.630	$ 552,152	0.2557	2.00	$ 173,551	0.0804
Clay	1,310	1,048	0.80	66.794	70	0.0534	2.00	21	0.0160
Coal	132,662,055	1,005,387,010	7.58	62.962	63,301,177	0.4772	8.50	85,457,896	0.6442
(Underground)	90,956	842,591	9.26	62.095	52,321	0.5752	5.25	44,236	0.4863
Decorative Stone	64,948	331,235	5.10	59.577	19,734	0.3038	2.00	6,625	0.1020
Dolomite and Dolimite Fines	460,605	801,453	1.74	65.898	52,814	0.1147	2.00	16,029	0.0348
Granite Ballast	1,092,862	2,819,585	2.58	67.490	190,294	0.1741	2.00	56,392	0.0516
Gold *	29.12	18,054	619.99	73.446	1,326	45.5357	2.00	361	12.3970
Gypsum	354,666	1,340,633	3.78	68.614	91,986	0.2594	2.00	26,813	0.0756
Limestone	319,781	361,948	1.13	66.631	24,117	0.0754	2.00	7,239	0.0226
Natural Gas	407,862,822	717,673,951	1.76	67.483	48,430,791	0.1187	6.00	43,060,437	0.1056
Oil - Crude	102,289,917	1,551,590,991	15.17	65.040	100,915,478	0.9866	6.00	93,095,459	0.9101
Oil - Stripper	10,691,397	174,465,837	16.32	65.040	11,347,258	1.0613	4.00	6,978,633	0.6527
Sand/Gravel	2,567,808	2,051,820	0.80	67.192	137,866	0.0537	2.00	41,036	0.0160
Scoria	-	-	-	-	-	-	-	-	-
Shale	103,209	82,567	0.80	67.763	5,595	0.0542	2.00	1,651	0.0160
Sherman Ballast	-	-	-	-	-	-	-	-	-
Sodium Sulphate	-	-	-	-	-	-	-	-	-
Trona	12,422,255	114,546,971	9.22	77.836	8,915,878	0.7177	5.50	6,300,083	0.5072
Uranium	244,087	6,550,057	26.83	66.663	436,646	1.7889	5.50	360,253	1.4759
TOTALS		$3,587,543,292			$234,475,503			$235,626,715	

*Taxable Units in Ounces

PIPELINE COMPANIES - 1988

Liquid Pipelines	1988 Taxable Valuation	1987 Taxable Valuation
Anschutz Ranch East	$ 191,924	$ ---
Amoco Pipeline Company	5,018,218	6,425,201
Belle Fourche Pipeline Company	2,948,169	4,956,321
Butte Pipeline Company	940,643	1,662,438
Calnev Pipeline Company	25,415	25,875
Chevron U.S.A., Inc. *	---	33,350
Chevron Resources Company *	---	1,917,495
Conoco Pipeline Company	2,583,429	3,822,118
Farmers Union Central Exchange, Inc.	11,500	11,500
Frontier Pipeline Company	2,107,793	4,864,719
Marathon Pipeline Company	2,143,379	3,170,652
Mid-American Pipeline Company	2,098,229	2,681,670
Mobil Pipeline Company	35,645	59,155
Northern Rockies Pipeline Company	184,000	184,000
Phillips Petroleum Company	463,757	724,156
Pioneer Pipeline Company	532,701	643,923
Platte Pipeline Company	2,616,223	4,234,319
Raven Ridge Pipeline *	---	1,473,276
Sinclair Pipeline Company	656,400	1,269,477
Texaco Pipeline, Inc. **	871,406	1,109,750
Unocal Pipeline Company	171,598	185,424
Wamsutter Pipeline Company	290,375	362,250
Western Oil Transportation Co., Inc.	1,759,500	2,334,647
Wyco Pipeline Company	1,632,229	2,453,359
Wyoming Pipeline Company	209,300	264,816
TOTALS - LIQUID PIPELINES	$27,491,833	$44,869,891

* Returned to local assessor for assessment
** Changed name from Wesco Pipeline
*** 1987 values prior to appeals settlements

PIPELINE COMPANIES - 1988
(Continued)

Gas Pipelines	1988 Taxable Valuation	1987 Taxable Valuation
ANR Pipeline Company	$ 409,200	$ 741,158
Canyon Creek Compression Company	1,840,000	2,415,000
Colorado Interstate Gas Company	8,193,224	15,181,866
Columbia Gulf Transmission Company	53,734	105,304
Mountain Fuel Resources	26,450	51,750
Natural Gas Pipeline Co. of America	107,891	322,088
Northwest Pipeline Corp.	10,217,657	14,423,463
Overthrust Pipeline Company	3,722,479	6,037,500
Panhandle Eastern Pipeline Company	2,057,235	2,807,391
Questar Pipeline Company *	10,160,245	12,490,252
Trailblazer Pipeline Company	197,039	290,901
Western Transmission Corporation	66,010	235,750
Williams Natural Gas Company	2,347,269	3,422,558
Williston Basin Interstate Pipeline	2,035,804	2,894,060
Wyoming Interstate Company, Ltd.	9,836,710	14,418,039
TOTALS - GAS PIPELINES	$51,270,947	$75,837,080

* Name changed from Mountain Fuel Resources
** 1987 values prior to appeals settlements

MUNICIPALLY OWNED PUBLIC UTILITIES - 1988

Town or City	1988 Taxable Valuation	1987 Taxable Valuation
Basin, Town of	$ 45,283	$ 48,810
Cody, City of	328,216	284,283
Deaver, Town of	3,313	3,255
Fort Laramie, Town of	8,088	9,237
Gillette, City of	1,114,925	1,207,500
Guernsey, Town of	83,821	83,921
Lingle, Town of	22,690	25,472
Lusk Light & Power Company	59,949	69,342
Pine Bluffs, Town of	79,142	79,234
Powell, City of	101,122	106,106
Torrington, Town of	264,500	264,500
Wheatland, Town of	91,746	102,511
Wyoming Municipal Power Agency *	---	206,040
TOTAL	$2,202,795	$2,490,211

* Valued as part of the Basin Electric Power Project under REA's

PRIVATELY OWNED PUBLIC UTILITIES - 1988

Company	1988 Taxable Valuation	1987 Taxable Valuation
AIRLINES		
American Airlines, Inc.	$ 29,103	$ 5,576
Aspen Airways, Inc.	294,981	175,722
Centennial Airlines *	---	161,500
Continental Airlines, Inc.	184,490	33,474
Delta Air Lines, Inc. **	508,284	---
Mesa Airlines, Inc. *	93,347	---
Rocky Mountain Airways	29,188	10,835
Sky West Airlines	47,000	24,883
Trans Colorado Airlines, Inc.	128,170	188,517
United Airlines ***	---	63,392
Western Airlines, Inc. **	---	640,070
TOTALS - AIRLINES	$1,314,563	$1,303,969

* Mesa Airlines took over flight ways
** Delta Air Lines purchased Western Air Lines
*** Discontinued service to Wyoming

RADIO - TELEPHONE

Action Communication, Inc. (1)	$ 1,381	$ 1,495
Collins Radio Communications, Inc.	11,040	10,350
Commercial Communications	63,250	61,640
Custom Radio	74,824	95,802
Dome Communications, Inc.	13,168	24,150
Gillette Radio Telephone	19,362	27,561
Mobile Tone of Jackson Hole, Inc.	7,245	11,500
Rule Radiophone Service, Inc.	17,710	20,125
Air Pager (Service Alert)	3,450	3,450
Telstar Communications Company	42,000	42,000
Tri State Communications, Inc.	3,048	4,025
Western Radio Communications	5,980	18,285
Western Total Communications	---	98
Worland Services	33,267	29,900
TOTALS - RADIO-TELEPHONE	$295,725	$ 350,381

PRIVATELY OWNED PUBLIC UTILITIES - 1988

Company	1988 Taxable Valuation	1987 Taxable Valuation
Black Hills Power & Light Company	$ 4,864,185	$ 5,850,405
Byron Natural Gas Utility, Inc. *	---	9,056
Cheyenne, Light, Fuel & Power Company	3,209,085	3,643,621
Cody Gas Company	419,937	462,097
Frannie-Deaver Utilities, Inc.	10,263	10,445
Idaho Power Company	16,133,719	17,961,533
Jackson Vangas, Inc.	35,862	34,712
KN Energy, Inc.	1,183,045	1,534,079
Lance Creek Utility Company	725	794
Linch Utility Company	2,013	2300
MGTC, Inc.	341,452	366,346
MIGC, Inc.	512,057	629,970
Montana-Dakota Utilities Company	1,434,394	1,804,975
Mountain Fuel Supply Company	1,522,138	3,050,029
Northern Gas Company	426,154	502,177
Northern Gas Div. of KN Energy, Inc.	628,547	699,893
Northern Mountain Gas Company	9,373	9,373
Northern Utilities Company	781,134	922,942
Northern Utilites Div. of KN Energy, Inc.	2,110,843	2,674,085
Pacific Power & Light Company **	83,197,147	96,777,036
Petrolane Wyoming Gas Service, Inc.	441,601	479,997
Utah Power and Light Company **	22,502,803	24,522,730
Western Utility Company	23,345	24,150
Wyoming Gas Company	293,128	339,680
Wyoming Industrial Gas Company	46,170	48,272
TOTAL - ELECTRIC, GAS	$140,129,120	$162,360,697

* Sold to Wyoming Gas Company in 1987
** Includes Leased Property for 1988
*** 1987 values prior to appeals settlement for Utah Power

NON-PROFIT COOPERATIVE CORPORATIONS AND ASSOCIATIONS
ENGAGED IN RURAL ELECTRIFICATION - 1988

Company	1988 Taxable Valuation	1987 Taxable Valuation
Basin Electric Power Cooperative	$33,986,483	$ 38,704,402
Beartooth Electric Cooperative, Inc.	3,805	2,969
Big Horn County Electric Cooperative, Inc.	7,595	6,604
Big Horn Rural Electric Company	127,787	137,058
Bridger Valley Electric Association	300,709	348,588
Carbon Power & Light Company	317,191	349,961
Fall River Rural Electric Coop., Inc.	35,889	37,382
Garland Light & Power Company	41,095	43,346
Heartlands Consumers Power District *	2,525,162	2,746,941
Hot Springs County Rural Electric Assoc., Inc.	983,020	1,076,944
Lincoln Electric System *	11,150,436	11,683,657
Lower Valley Power & Light, Inc. (Lin./Sub.)	984,548	989,400
Lower Valley Power & Light, Inc. (Teton)	2,144,583	2,082,480
Niobrara Electric Association, Inc.	89,473	97,442
Riverton Valley Electric Association, Inc.	755,399	790,048
Rural Electric Company	189,875	168,619
Sheridan-Johnson Rural Electric Assoc.	195,888	197,186
Southeast Electric Cooperative, Inc.	100	100
Tri-County Electric Association, Inc.	3,797,301	4,092,299
Tri-State Generation & Transmission Assoc., Inc.	23,649,835	25,298,132
Western Minnesota Municipal Power *	11,143,525	15,080,707
Wheatland Rural Electric Association	167,084	178,819
Willwood Light & Power Company	100	100
Wyrulec Company	159,148	175,154
Wyoming Municipal Power Agency *	1,180,464	1,460,477
Yampa Valley Electric Association, Inc.	15,402	17,263
TOTAL	$93,951,897	$105,766,078

* Basin Electric Power Project valued as the six participants for 1988 as compared to 1987 on a single entity

** Includes leased property

RAILROADS - 1988

Company	1988 Taxable Valuation	1987 Taxable Valuation
Burlington Northern, Inc.	$33,486,364	$ 49,720,053
Chicago & North Western Transportation Company	14,297,549	15,494,117
Colorado & Wyoming Railway Company	29,900	29,900
Union Pacific Railroad Company	33,043,405	46,056,831
Wyoming and Colorado Railroad *	253,000	---
TOTALS	$81,110,218	$111,300,901

* Purchased Union Pacific Coalmont and Encampment Branches in 1987
** 1987 values prior to appeals settlement for Burlington Northern Union Pacific

TELEPHONE & TELEGRAPH COMPANIES - 1988

Company	1988 Taxable Valuation	1987 Taxable Valuation
AT&T Communications *	$ 5,876,351	$ 7,587,126
Chugwater Telephone Company	20,365	56,414
Dubois Telephone Exchange	310,001	381,152
Eden Valley Telephone Company	30,455	30,948
Golden West Telephone Coop., Inc.	3,667	4,078
MCI Communications	695,520	1,529,500
Medicine Bow Telephone Company **	---	33,387
Project Telephone Company	38,045	46,410
Range Telephone Company	408,737	445,579
Silver Star Telephone Company	192,269	204,717
Telephone Utilities of Wyoming **	387,146	---
Tri-County Telephone Association	279,224	301,257
Union Telephone Company	610,427	876,368
United Telephone Company of the West	557,706	764,491
U.S. Sprint ****	3,697,250	2,702,500
U.S. West, Inc. ***	34,303,218	55,410,519
Utah-Wyo Telecommunications	67,658	75,571
Western Union Telegraph Company	431,250	510,970
Williams Telecommunications	1,924,748	1,929,258
Wylon Communications Corporation	73,600	115,000
Wyoming Telephone Company **	---	440,545
TOTAL	$49,907,637	$73,445,790

* AT&T Communications and AT&T of the Mountain States merged for 1988
** Medicine Bow Telephone Co. and Wyoming Telephone Co. merged into Telephone Utilities of Wyoming.
*** Mountain State Telephone and Telegraph re-named U.S. West, INc.
**** U.S. Sprint re-named from U.S. Telecom in 1988

TABLE III

SHOWING THE TAXES LEVIED IN THE VARIOUS

COUNTIES OF THE STATE AND THE

PURPOSES FOR WHICH LEVIED

FOR THE YEAR 1988

STATEMENT SHOWING TAXES AND PURPOSES FOR THE LEVIES FOR THE YEAR 1988

County	Taxable Valuation	State General Fund None - Mills	State Foundation Program 12.00 - Mills	County* Road Purposes Levy		Other County* General Fund Levy	
		Amount	Amount	Mills	Amount	Mills	Amount
ALBANY	$ 96,316,895	NONE	$ 1,155,803	--	--	9.500	$ 915,011
BIG HORN	101,272,893	NONE	1,215,275	--	--	9.644	976,676
CAMPBELL	1,325,681,730	NONE	15,908,181	--	--	8.293	10,993,879
CARBON	290,016,976	NONE	3,480,204	--	--	8.908	2,583,471
CONVERSE	237,695,025	NONE	2,852,340	--	--	6.654	1,581,623
CROOK	101,671,968	NONE	1,220,064	--	--	8.662	880,682
FREMONT	240,131,133	NONE	2,881,574	--	--	7.830	1,880,227
GOSHEN	50,375,882	NONE	604,511	--	--	10.075	507,537
HOT SPRINGS	131,624,458	NONE	1,579,493	2.159	$ 284,178	4.731	622,715
JOHNSON	90,824,810	NONE	1,089,898	--	--	8.162	741,312
LARAMIE	242,073,360	NONE	2,904,880	--	--	9.500	2,299,697
LINCOLN	271,144,462	NONE	3,253,734	--	--	8.295	2,249,143
NATRONA	350,478,751	NONE	4,205,745	--	--	9.330	3,269,967
NIOBRARA	33,305,912	NONE	399,671	--	--	8.202	273,175
PARK	382,167,833	NONE	4,586,014	--	--	10.140	3,875,182
PLATTE	111,499,155	NONE	1,337,990	--	--	8.664	966,029
SHERIDAN	104,705,678	NONE	1,256,468	--	--	8.024	840,158
SUBLETTE	136,410,431	NONE	1,636,925	1.677	228,76	7.354	1,003,162
SWEETWATER	864,228,850	NONE	10,370,746	2.135	1,845,129	5.001	4,322,008
TETON	83,531,724	NONE	1,002,381	--	--	6.250	522,073
UINTA	517,069,189	NONE	6,204,830	--	--	10.905	5,638,640
WASHAKIE	65,941,805	NONE	791,302	--	--	8.034	529,776
WESTON	65,973,478	NONE	791,682	--	--	7.522	496,253
Totals	$5,894,142,398		$70,729,711		$2,358,067		$47,968,396

* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSES FOR THE LEVIES FOR THE YEAR 1988

County	County Hospital Operation*		County Library Operations*		County Fair Operations*		County Museum Operations*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY	--	--	1.800	$ 173,370	0.700	$ 67,422	--	--
BIG HORN	--	--	1.639	165,986	0.717	72,613	--	--
CAMPBELL	--	--	0.861	1,141,412	0.082	108,706	0.026	34,468
CARBON	1.724	$ 499,989	0.645	187,061	0.374	108,466	0.090	26,102
CONVERSE	2.254	535,765	1.220	289,988	--	--	--	---
CROOK	0.885	89,979	1.062	107,975	0.620	63,036	0.500	50,836
FREMONT	--	--	2.290	549,900	0.140	33,618	0.500	120,066
GOSHEN	--	--	1.290	64,985	0.635	31,989	--	--
HOT SPRINGS	2.000	263,249	1.101	144,918	0.895	117,804	0.500	65,812
JOHNSON	1.000	90,825	1.247	113,259	0.483	43,868	0.281	25,522
LARAMIE	--	--	2.000	484,147	0.500	121,037	--	--
LINCOLN	--	--	1.377	373,366	0.161	43,654	--	--
NATRONA	--	--	1.300	455,622	0.500	175,239	--	--
NIOBRARA	1.229	40,933	1.218	40,567	1.351	44,996	--	--
PARK	--	--	1.151	439,875	0.316	120,765	0.143	54,650
PLATTE	1.280	142,719	1.462	163,012	0.594	66,231	--	--
SHERIDAN	1.232	128,997	2.145	224,594	0.547	57,274	--	--
SUBLETTE	--	--	1.014	138,320	0.279	38,059	0.176	24,008
SWEETWATER	0.669	578,169	2.134	1,844,264	0.906	782,991	0.104	89,880
TETON	--	--	2.000	167,063	1.000	83,532	--	--
UINTA	--	--	1.001	517,586	0.075	38,780	--	--
WASHAKIE	0.910	60,007	1.705	112,431	0.851	56,116	0.500	32,971
WESTON	2.371	156,423	1.288	84,974	0.819	54,032	--	--
TOTALS		$2,587,055		$7,984,675		$2,330,228		$524,315

* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSES OF LEVIES FOR THE YEAR 1988

County	County Airport Operation*		County Civil Defense*		County Building Fund*		County Sponsored Recreation*	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY	--	--	--	--	--	--	--	--
BIG HORN	--	--	--	--	--	--	--	--
CAMPBELL	0.256	$339,375	--	--	--	--	0.842	$1,116,224
CARBON	--	--	--	--	--	--	0.208	60,324
CONVERSE	0.321	76,300	--	--	--	--	0.241	57,285
CROOK	--	--	--	--	--	--	0.270	27,451
FREMONT	0.060	14,408	--	--	--	--	0.180	43,224
GOSHEN	--	--	--	--	--	--	--	--
HOT SPRINGS	0.444	58,441	0.054	$7,108	--	--	--	--
JOHNSON	--	--	--	--	--	--	--	--
LARAMIE	--	--	--	--	--	--	--	--
LINCOLN	--	--	--	--	--	--	--	--
NATRONA	0.530	185,754	--	--	--	--	0.340	119,163
NIOBRARA	--	--	--	--	--	--	--	--
PARK	--	--	--	--	--	--	0.250	95,542
PLATTE	--	--	--	--	--	--	--	--
SHERIDAN	0.052	5,445	--	--	--	--	--	--
SUBLETTE	0.074	10,094	--	--	--	--	--	--
SWEETWATER	--	--	--	--	--	--	0.494	426,929
TETON	--	--	--	--	--	--	--	--
UINTA	--	--	--	--	--	--	--	--
WASHAKIE	--	--	--	--	--	--	--	--
WESTON	--	--	--	--	--	--	--	--
TOTALS		$689,817		$7,108				$1,946,142

* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSES FOR THE LEVIES FOR THE YEAR 1988

County	County Public Health*		County Fire Protection*		County Bond Redemption		County Bond Interest	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
ALBANY	--	--	--	--	1.250	$120,396	0.310	$ 29,858
BIG HORN	--	--	--	--	--	--	--	--
CAMPBELL	0.231	$306,232	0.548	$ 726,474	--	--	--	--
CARBON	--	--	--	--	0.168	48,723	0.168	48,723
CONVERSE	0.502	119,323	0.808	177,038	--	--	--	--
CROOK	--	--	--	--	--	--	--	--
FREMONT	--	--	1.000	169,576	--	--	--	--
GOSHEN	--	--	--	--	--	--	--	--
HOT SPRINGS	0.116	15,268	--	--	--	--	--	--
JOHNSON	--	--	0.827	66,055	--	--	--	--
LARAMIE	--	--	--	--	--	--	--	--
LINCOLN	--	--	--	--	--	--	--	--
NATRONA	--	--	--	--	--	--	--	--
NIOBRARA	--	--	--	--	--	--	--	--
PARK	--	--	--	--	--	--	--	--
PLATTE	--	--	--	--	--	--	--	--
SHERIDAN	--	--	--	--	--	--	--	--
SUBLETTE	--	--	1.000	128,576	--	--	--	--
SWEETWATER	0.519	448,535	--	--	--	--	--	--
TETON	--	--	0.750	39,640	--	--	--	--
UINTA	--	--	--	--	--	--	--	--
WASHAKIE	--	--	--	--	1.814	119,618	1.229	81,042
WESTON	--	--	--	--	3.986	262,970	0.661	43,608
TOTALS		$889,358		$1,307,359		$551,707		$203,231

* Within County Fund 12.000 Mill Limit.

STATEMENT SHOWING TAXES AND PURPOSE FOR THE LEVIES FOR THE YEAR 1988

County	Special County Weed and Pest Levies - County Wide		Special County Fire District Taxes	Other Special County District Taxes	School Dist. Bond and Interest Taxes
	Mills	Amount			
ALBANY	1.000	$ 96,317	$ 68,418	$ 288,951 B	385,268
BIG HORN	1.000	101,273	80,629	844,439 ABEFH	555,394
CAMPBELL	0.171	226,692	--	4,980,132 ABCH	--
CARBON	0.635	184,161	--	366,545 ADEFGI	1,763,897
CONVERSE	0.993	236,031	--	212,690 AB	2,331,372
CROOK	2.000	203,344	--	--	--
FREMONT	1.690	405,821	144,960	705,299 AEFH	2,032,460
GOSHEN	1.000	50,376	73,323	12,558 AEH	479,065
HOT SPRINGS	1.000	131,624	--	190,997 AH	--
JOHNSON	1.872	170,024	--	31,607 A	254,309
LARAMIE	1.000	242,073	216,777	176,481 CFH	1,608,775
LINCOLN	0.976	264,637	137,996	1,469,181 ABCH	2,106,571
NATRONA	0.590	206,782	12,993	225,626 H	1,577,154
NIOBRARA	1.000	33,306	86,762	--	270,677
PARK	0.375	143,313	680,129	2,869,749 ABE	224,899
PLATTE	1.000	111,499	104,846	113,334 AE	237,323
SHERIDAN	2.000	209,412	53,700	85,262 E	585,726
SUBLETTE	0.459	62,612	--	353,284 ACI	1,460,514
SWEETWATER	0.261	225,564	71,315	1,788,442 BFH	9,853,362
TETON	0.600	50,119	15,097	293,495 BCH	618,135
UINTA	0.326	168,565	--	597,024 AEGH	4,390,237
WASHAKIE	1.000	65,942	187,754	163,444 AEFH	283,950
WESTON	1.000	65,973	--	21,020 F	19,993
TOTALS		$3,655,460	$1,934,699	$15,789,560	$31,039,081

Special Districts

A - Cemetery
B - Hospital
C - Improvement/Service
D - Museum
E - Recreation
F - Solid Waste Disposal
G - Water Conservancy
H - Water and Sewer
I - Rural Health Care

STATEMENT SHOWING TAXES LEVIED AND PURPOSE FOR WHICH LEVIES FOR THE YEAR 1988

County	Other School District Taxes	Municipal Tax	Total Taxes
ALBANY	$ 3,082,140	$ 470,506	$ 6,853,460
BIG HORN	3,159,305	159,655	7,331,245
CAMPBELL	41,096,133	426,440	77,404,348
CARBON	9,304,338	323,913	18,985,917
CONVERSE	7,477,840	172,355	16,119,950
CROOK	3,761,863	53,396	6,458,626
FREMONT	8,524,719	455,011	17,960,863
GOSHEN	1,813,147	114,283	3,751,774
HOT SPRINGS	4,277,793	72,679	7,832,079
JOHNSON	2,815,569	87,611	5,529,859
LARAMIE	8,691,780	1,250,460	17,996,107
LINCOLN	8,587,409	129,897	18,615,588
NATRONA	12,469,057	1,217,840	24,120,942
NIOBRARA	1,032,484	34,464	2,257,035
PARK	13,471,768	236,363	26,798,249
PLATTE	3,467,835	137,843	6,848,661
SHERIDAN	3,631,674	339,792	7,418,502
SUBLETTE	4,228,724	108,484	9,421,522
SWEETWATER	33,646,136	698,551	66,992,021
TETON	2,840,078	--	5,631,613
UINTA	16,731,617	323,546	34,610,825
WASHAKIE	2,044,196	88,472	4,617,021
WESTON	2,045,178	98,581	4,140,687
TOTALS	$198,200,783	$7,000,142	$397,696,894

*Within Count

TABLE IV

SHOWING THE ASSESSED VALUATION OF CITY

AND TOWN PROPERTY AND THE TAXES

LEVIED THEREON FOR THE

YEAR 1988

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

City/Town	Municipal Valuation	State Mill Levy	County Tax Levy		School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Amount	Mills-Sp. D.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Afton	4,230,306	None	13.809 AI	58,416	48.713	206,071	8.000	33,842	70.522	298,329
Albin	331,304	None	18.850 BIJ	6,245	55.140	18,268	5.000	1,657	78.990	26,170
Baggs	650,047	None	16.880 CDEFIJ	10,973	51.000	33,152	13.620	8,854	81.500	52,979
Bairoil	1,487,696	None	12.223 I	18,184	61.395	91,337	8.000	11,902	81.618	121,423
Bar Nunn	1,358,029	None	20.590 GI	27,962	52.500	71,297	8.000	10,864	81.090	110,123
Basin	2,578,612	None	17.000 AEI	43,836	50.911	131,280	25.452	65,631	93.363	240,747
Big Piney	1,555,888	None	13.362 CIK	20,790	53.440	83,147	8.000	12,447	74.802	116,384
Buffalo	10,254,364	None	13.393 CI	137,337	45.800	469,650	8.000	82,035	67.193	689,022
Burlington	266,364	None	22.000 ABCI	5,860	43.000	11,454	5.000	1,332	70.000	18,646
Burns	640,971	None	18.850 BIJ	12,082	55.140	35,343	6.600	4,230	80.590	51,655
Byron	713,185	None	20.379 ACI	14,534	43.000	30,667	8.000	5,705	71.379	50,906
Casper	139,932,633	None	12.590 I	1,761,752	52.500	7,346,463	8.000	1,119,461	73.090	10,227,676
Cheyenne	153,532,735	None	13.000 I	1,995,926	54.490	8,365,999	8.000	1,228,262	75.490	11,590,187
Chugwater	528,930	None	14.000 CEI	7,405	44.576	23,578	8.000	4,231	66.576	35,214
Clearmont	241,417	None	14.000 I	3,380	47.000	11,347	8.000	1,931	69.000	16,658
Cody	26,484,780	None	18.943 ABCEI	501,701	47.500	1,258,027	6.007	159,094	72.450	1,918,822
Cokeville	1,014,447	None	20.299 BCI	20,592	48.713	49,417	5.480	5,559	74.492	75,568
Cowley	788,509	None	22.379 ACI	17,646	43.000	33,906	18.100	14,272	83.479	65,824
Dayton	1,227,182	None	14.000 I	17,181	50.088	61,467	8.000	9,817	72.088	88,465
Deaver	281,597	None	19.657 ACI	5,535	43.000	12,109	8.000	2,253	70.657	19,897
Diamondville	2,210,171	None	16.437 ABCI	36,329	52.167	115,298	7.636	16,877	76.240	168,504
Dixon	126,930	None	17.540 CDEFI	2,226	51.000	6,473	8.000	1,015	76.540	9,714
Douglas	12,875,264	None	12.185 I	156,885	44.000	566,512	8.000	103,002	64.185	826,399
Dubois	2,872,427	None	15.550 CEIJ	44,666	66.550	191,160	18.010	51,732	100.110	287,558
E. Thermopolis	311,076	None	14.370 CI	4,470	44.500	13,843	8.000	2,489	66.870	20,802
Edgerton	596,119	None	12.590 I	7,505	52.500	31,296	8.000	4,769	73,090	43,570
Elk Mt.	325,566	None	13.920 EI	4,532	48.000	15,627	8.000	2,605	69.920	22,764
Encampment	975,461	None	13.920 EI	13,578	48.000	46,822	9.500	9,267	71.420	69,667
Evanston	33,044,065	None	13.307 EI	439,717	53.090	1,754,309	8.479	280,181	74.876	2,474,207

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

City/Town	Municipal Valuation	State Mill Levy	County Tax Levy		School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Amount	Mills-Sp. D.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Evansville	3,556,070	None	25.090 GI	89,222	52.500	186,694	8.000	28,449	85.590	304,365
Frannie (B/H)	220,224	None	19.657 ACI	4,329	43.000	9,470	8.000	1,762	70.657	15,561
Frannie (PARK)	58,173	None	27.446 ACEI	1,597	47.000	2,734	8.000	465	82.446	4,796
Ft. Laramie	447,091	None	14.185 CI	6,342	57.631	25,766	8.000	3,577	79.816	35,685
Gillette	53,134,451	None	14.843 ACI	788,675	43.000	2,284,781	7.452	395,958	65.295	3,469,414
Glendo	587,114	None	14.000 EI	8,220	44.576	26,171	15.440	9,065	74.016	43,456
Glenrock	5,049,147	None	16.115 ACI	81,367	61.157	308,791	12.726	64,255	89.998	454,413
Granger	445,868	None	15.223 AI	6,787	62.613	27,917	24.306	10,837	102.14	45,541
Greybull	3,944,757	None	20.000 ACEI	78,895	48.500	191,321	8.000	31,558	76.500	301,774
Green River	26,655,329	None	15.223 AI	405,774	62.613	1,668,970	9.000	239,898	86.836	2,314,642
Guernsey	2,346,531	None	14.000 EI	32,851	50.898	119,434	8.000	18,772	72.898	171,057
Hanna	2,647,674	None	13.920 EI	36,856	48.000	127,088	9.000	23,829	70.920	187,773
Hartville	140,853	None	14.000 EI	1,972	50.898	7,169	8.000	1,127	72.898	10,268
Hudson	703,536	None	15.440 EIJ	10,863	56.990	40,095	8.000	5,628	80.430	56,586
Hulett	662,878	None	13.999 I	9,280	49.000	32,481	8.000	5,303	70.999	47,064
Jackson	25,646,276	None	12.850 AI	329,555	53.400	1,369,511	0.000	0	66.250	1,699,066
Kaycee	697,016	None	13.393 CI	9,335	45.800	31,923	8.000	5,576	67.193	46,834
Kemmerer	7,421,508	None	16.437 ABCI	121,987	52.167	387,158	7.636	56,671	76.240	565,816
Kirby	172,649	None	14.370 CI	2,481	44.500	7,683	0.000	0	58.870	10,164
LaBarge	1,153,565	None	16.073 ACI	18,541	53.440	61,647	8.000	9,229	77.513	89,417
LaGrange	286,106	None	13.440 CI	3,845	57.631	16,489	3.500	1,001	74.571	21,335
Lander	16,851,686	None	15.440 EIJ	260,190	56.990	960,378	9.220	155,373	81.650	1,375,941
Laramie	57,181,539	None	17.560 AI	1,004,108	48.000	2,744,714	8.120	464,314	73.680	4,213,136
Lingle	1,194,843	None	13.000 I	15,533	57.631	68,860	8.000	9,559	78.631	93,952
Lost Springs	27,299	None	12.185 I	333	44.000	1,201	0.000	0	56.185	1,534
Lovell	4,428,842	None	22.051 ACEI	97,660	56.013	248,073	8.000	35,431	86.064	381,164
Lusk	4,066,226	None	13.000 I	52,861	51.127	207,894	8.000	32,530	72.127	293,285
Lyman	3,152,720	None	13.057 FI	41,165	55.982	176,496	7.827	24,676	76.866	242,337
Manderson	213,912	None	17.000 AEI	3,637	50.911	10,890	8.000	1,711	75.911	16,238

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

City/Town	Municipal Valuation	State Mill Levy	County Tax Levy		School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Amount	Mills-Sp. D.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Manville	241,788	None	13.000 I	3,143	51.127	12,362	8.000	1,934	72.127	17,439
Marbleton	1,895,273	None	13.362 CIK	25,325	53.440	101,283	15.493	29,363	82.295	155,971
Medicine Bow	861,012	None	15.920 EIK	13,707	48.000	41,329	8.000	6,888	71.920	61,924
Meeteetse	789,559	None	17.289 ABCEI	13,651	47.000	37,109	7.024	5,546	71.313	56,306
Midwest	1,990,777	None	12.590 I	25,064	52.500	104,516	8.000	15,926	73.090	145,506
Mills	4,796,369	None	12.590 I	60,386	52.500	251,809	8.000	38,371	73.090	350,566
Moorcroft	2,345,372	None	13.999 I	32,833	49.000	114,923	8.000	18,763	70.999	166,519
Mountain View	2,336,154	None	16.057 CFI	37,512	48.764	113,920	8.000	18,689	72.821	170,121
Newcastle	7,566,835	None	17.647 I	133,532	43.400	328,401	10.346	78,286	71.393	540,219
Opal	259,066	None	16.437 ABCI	4,258	52.167	13,515	7.636	1,978	76.240	19,751
Pavillion	273,993	None	16.070 CEIJ	4,403	49.030	13,434	8.000	2,192	73.100	20,029
Pine Bluffs	3,262,248	None	18.850 BIJ	61,493	55.140	179,880	5.000	16,311	78.990	257,684
Pine Haven	643,246	None	13.999 I	9,005	49.000	31,519	8.000	5,146	70.999	45,670
Pinedale	4,383,291	None	14.846 CIK	65,074	53.904	236,277	15.211	66,674	83.961	368,025
Powell	11,825,137	None	30.161 ABCEI	356,658	47.000	555,781	6.026	71,258	83.187	983,697
Ranchester	1,374,221	None	14.000 I	19,239	50.088	68,832	8.000	10,994	72.088	99,065
Rawlins	19,975,736	None	13.920 EI	278,062	51.000	1,018,763	10.000	199,757	74.920	1,496,582
Riverside	148,447	None	13.920 EI	2,066	48.000	7,125	8.000	1,188	69.920	10,379
Riverton	25,568,486	None	19.070 BCEIJ	487,591	59.390	1,518,512	8.910	227,815	87.370	2,233,918
Rock River	774,062	None	17.560 AI	13,593	48.000	37,155	8.000	6,192	73.560	56,940
Rock Springs	52,806,269	None	14.391 IJ	759,935	61.973	3,272,563	8.000	422,450	84.364	4,454,948
Rolling Hills	637,280	None	16.115 ACI	10,270	61.157	38,974	8.000	5,098	85.272	54,342
S. Superior	396,438	None	14.391 IJ	5,705	61.973	24,568	18.343	7,272	94.707	37,545
Saratoga	4,593,014	None	16.920 CEI	77,714	48.000	220,465	8.000	36,744	72.920	334,923
Sheridan	39,631,310	None	15.000 EI	594,470	53.369	2,115,083	8.000	317,050	76.369	3,026,603
Shoshoni	1,533,831	None	15.440 EIJ	23,682	50.920	78,103	8.000	12,271	74.360	114,056
Sinclair	4,220,744	None	13.920 EI	58,753	51.000	215,258	8.000	33,766	72.920	307,777
Sundance	3,022,939	None	13.999 I	42,318	49.000	148,124	8.000	24,184	70.999	214,626
Tensleep	767,863	None	18.559 CIJ	14,251	49.587	38,076	8.000	6,143	76.146	58,470

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1988

City/Town	Municipal Valuation	State Mill Levy	County Tax Levy		School Tax Levy Including Foundation Program		Municipal Tax Levy		Total Tax Levy	
		Amount	Mills-Sp. D.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Thayne	717,638	None	16.809 ACI	12,063	48.713	34,958	8.000	5,741	73.522	52,762
Thermopolis	8,773,743	None	14.370 CI	126,079	44.500	390,432	8.000	70,190	66.870	586,701
Torrington	12,313,521	None	13.000 I	160,076	57.631	709,641	8.000	98,508	78.631	968,225
Upton	2,536,865	None	17.647 I	44,768	43.000	109,085	8.000	20,295	68.647	174,148
Van Tassell	77,386	None	16.000 BI	1,238	51.127	3,957	0.000	0	67.127	5,195
Wamsutter	774,008	None	12.223 I	9,461	61.973	47,968	8.000	6,192	82.196	63,621
Wheatland	8,412,222	None	14.000 EI	117,771	44.576	374,983	12.440	104,648	71.016	597,402
Worland	16,465,808	None	21.543 BEIJ	354,723	46.828	771,061	5.000	82,329	73.371	1,208,113
Wright	4,090,450	None	43.012 ADGI	175,938	43.000	175,889	7.452	30,482	93.464	382,309
Yoder	204,708	None	13.000 I	2,661	57.631	11,798	8.000	1,638	78.631	16,097
TOTALS	$887,817,067			$13,159,977		$46,004,549		$7,000,142		$66,164,668

Special Districts

A - Hospital
B - Fire
C - Cemetery
D - Museum
E - Recreation
F - Water Conservancy
G - Water & Sewer
H - Improvement/Service
I - Weed/Pest
J - Solid Waste
K - Rural Health Care

1988

STATE OF WYOMING

TABLE V

PRIVATE RAILROAD CARS

TABLE VI

TAXES LEVIED FOR ALL PURPOSES

TABLE VII

SPECIAL TAXES ON SHEEP, CATTLE,
HORSES AND MULES

TABLE V
PRIVATE RAILROAD CARS - 1988
Valuation and Taxes

County	Valuation	Taxes Levied
Albany	511,385	34,642
Big Horn	400,927	27,160
Campbell	884,981	59,950
Carbon	546,241	37,003
Converse	1,412,017	95,653
Crook	172,439	11,681
Fremont	440,694	29,853
Goshen	607,736	41,169
Hot Springs	160,635	10,882
Johnson	--	--
Laramie	982,808	66,577
Lincoln	260,542	17,650
Natrona	655,340	44,394
Niobrara	356,384	24,142
Park	252,230	17,087
Platte	561,139	38,013
Sheridan	570,647	38,657
Sublette	--	--
Sweetwater	892,661	60,471
Teton	--	--
Uinta	386,167	26,160
Washakie	147,323	9,990
Weston	407,741	27,621
Totals	$10,610,037	$718,755

STATEMENT SHOWING TAXES LEVIED FOR ALL PURPOSES FOR 1988

County	State General Fund	Foundation Program Fund	County Taxes	Special District Taxes *	School Taxes	Municipal Taxes	Total Taxes
ALBANY	None	$ 1,155,803	$ 1,306,057	$ 453,686	$ 3,467,408	$ 470,506	$ 6,853,460
BIG HORN	None	1,215,275	1,215,275	1,026,341	3,714,699	159,655	7,331,245
CAMPBELL	None	15,908,181	14,766,770	5,206,824	41,096,133	426,440	77,404,348
CARBON	None	3,480,204	3,562,859	550,706	11,068,235	323,913	18,985,917
CONVERSE	None	2,852,340	2,837,322	448,721	9,809,212	172,355	16,119,950
CROOK	None	1,220,064	1,219,959	203,344	3,761,863	53,396	6,458,626
FREMONT	None	2,881,574	2,811,019	1,256,080	10,557,179	455,011	17,960,863
GOSHEN	None	604,511	604,511	136,257	2,292,212	114,283	3,751,774
HOT SPRINGS	None	1,579,493	1,579,493	322,621	4,277,793	72,679	7,832,079
JOHNSON	None	1,089,898	1,080,841	201,631	3,069,878	87,611	5,529,859
LARAMIE	None	2,904,880	2,904,881	635,331	10,300,555	1,250,460	17,996,107
LINCOLN	None	3,253,734	2,666,163	1,871,814	10,693,980	129,897	18,615,588
NATRONA	None	4,205,745	4,205,745	445,401	14,046,211	1,217,840	24,120,942
NIOBRARA	None	399,671	399,671	120,068	1,303,161	34,464	2,257,035
PARK	None	4,586,014	4,586,014	3,693,191	13,696,667	236,363	26,798,249
PLATTE	None	1,337,990	1,337,991	329,679	3,705,158	137,843	6,848,661
SHERIDAN	None	1,256,468	1,256,468	348,374	4,217,400	339,792	7,418,502
SUBLETTE	None	1,636,925	1,570,979	415,896	5,689,238	108,484	9,421,522
SWEETWATER	None	10,370,746	10,337,905	2,085,321	43,499,498	698,551	66,992,021
TETON	None	1,002,381	812,308	358,711	3,458,213	--	5,631,613
UINTA	None	6,204,830	6,195,006	765,589	21,121,854	323,546	34,610,825
WASHAKIE	None	791,302	991,961	417,140	2,328,146	88,472	4,617,021
WESTON	None	791,682	1,098,260	86,993	2,065,171	98,581	4,140,687
TOTALS		$70,729,711	$69,347,458	$21,379,719	$229,239,864	$7,000,142	$397,696,894

*Includes Cemetery, Fire, Hospital, Improvement/Service, Museum, Recreation, Solid Waste, Water Conservancy, Weed/Pest and Water/Sewer.

SPECIAL TAXES LEVIED ON SHEEP, CATTLE, HORSES AND MULES FOR 1988

County	Spec. Inspection Tax On Sheep		Spec. Inspection Tax on Cattle, Horses & Mules (Includes Dairy Cattle)		Predatory Animal Tax On Sheep			Predatory Animal Tax on Cattle (Does Not Apply to Dairy Cattle)		
	Net Taxable Valuation	@10.000 Mills Amount	Net Taxable Valuation	@10.000 Mills Amount	Net Taxable Valuation	Levy (Mills)	Amount	Net Taxable Valuation	Levy (Mills)	Amount
ALBANY	$ 83,836	$ 838	$ 3,245,365	$ 32,454	$ 83,836	50.000	$ 4,192	$ 3,145,795	2.000	$ 6,292
BIG HORN	243,949	2,439	2,461,130	24,611	243,949	50.000	12,197	2,233,225	2.000	4,466
CAMPBELL	473,706	4,737	3,964,120	39,641	473,706	50.000	23,685	3,447,510	2.000	6,895
CARBON	361,270	3,613	4,995,005	49,950	361,270	50.000	18,064	4,832,890	5.000	24,164
CONVERSE	759,494	7,595	3,580,390	35,804	759,494	30.000	22,785	3,447,720	3.000	10,343
CROOK	210,496	2,105	3,833,185	38,332	210,496	50.000	10,525	3,823,580	5.000	19,118
FREMONT	291,248	2,912	3,447,155	34,472	291,248	50.000	14,562	3,072,925	5.000	15,365
GOSHEN	25,157	252	4,633,640	46,336	25,157	20.000	1,258	4,541,410	2.000	9,083
HOT SPRINGS	61,399	614	1,426,506	14,265	61,399	50.000	3,070	1,282,200	4.000	5,129
JOHNSON	932,456	9,325	3,696,620	36,966	932,456	50.000	37,298	3,488,800	2.000	6,978
LARAMIE	57,960	580	2,726,505	27,265	57,960	50.000	2,898	2,592,375	5.000	12,962
LINCOLN	118,963	1,190	844,775	8,448	118,963	50.000	5,948	729,090	5.000	3,645
NATRONA	471,634	4,716	1,841,390	18,414	471,634	50.000	23,581	1,792,655	4.000	7,171
NIOBRARA	135,466	1,355	2,683,030	26,830	135,466	50.000	6,773	2,589,280	2.000	5,179
PARK	54,931	549	3,646,200	36,462	54,931	50.000	2,747	3,019,785	2.000	6,040
PLATTE	44,166	442	3,487,870	34,878	44,166	50.000	2,208	3,313,990	2.000	6,628
SHERIDAN	110,617	1,106	4,157,305	41,573	110,617	50.000	5,531	3,922,295	2.000	7,845
SUBLETTE	53,985	540	3,605,985	36,060	53,985	35.000	1,889	3,423,570	2.000	6,847
SWEETWATER	926,914	9,269	1,120,030	11,200	926,914	50.000	46,346	1,119,010	2.000	5,595
TETON	1,875	19	611,265	6,113	1,875	--	--	--	--	--
UINTA	331,518	3,315	2,761,140	27,611	331,518	50.000	16,576	2,596,715	2.000	5,193
WASHAKIE	280,871	2,809	1,540,205	15,402	280,871	50.000	14,044	1,453,700	2.000	2,907
WESTON	106,186	1,062	2,651,240	26,512	106,186	50.000	5,309	2,649,880	4.000	13,249
TOTALS	$6,138,097	$61,382	$66,960,056	$669,599	$6,138,097		$281,486	$62,518,400		$191,094

1988

STATE OF WYOMING

TABLE VIII

MISCELLANEOUS TAX INFORMATION

TABLE IX

PROPORTIONATE TAXABLE VALUATION OF
VARIOUS CLASSES OF PROPERTY

TABLE X

PROPORTION OF ALL TAXES CONTRIBUTED
BY EACH COUNTY

TABLE XI

PROPORTION OF TAXABLE VALUATION CONTRIBUTED
BY EACH COUNTY

TABLE VIII

STATE OF WYOMING

MISCELLANEOUS TAX INFORMATION FOR THE YEAR 1988

Total Taxable Valuation of the State	$5,894,142,398
Total Taxes Levied Collectible	$397,696,894
Average Tax Levy for All Purposes (Not including Municipal Levies)	66.091 Mills
Average Tax Levy for Municipalities (All Purposes)	75.374 Mills
State Tax Levy (General Fund)	None Mills
Foundation Program Fund Levy	12.000 Mills
County Tax Levy (Average)	11.765 Mills
Special District Tax Levies (Average)	3.627 Mills
School Tax Levy (Average)	38.893 Mills
Municipal Tax Levy (Average)	8.000 Mills
Proportion of State Taxes to Total Taxes	0.000 %
Proportion of County Taxes to Total Taxes	17.437 %
Proportion of Special District Taxes to Total Taxes	5.376 %
Proportion of School Taxes to Total Taxes	75.427 %
Proportion of Municipal Taxes to Total Taxes	1.760 %
TOTAL	100.000 %
Taxes Under State Control (General Fund)	0.000 %
Taxes Under Local Control	82.215 %
Foundation Program Fund	17.785 %
TOTAL	100.000 %

TABLE IX

PROPORTIONATE TAXABLE VALUATION OF VARIOUS CLASSES OF PROPERTY FOR THE YEAR 1988

1. Oil Production	29.284%
2. Coal	17.072%
3. Town Lots and Improvements	12.860%
4. Natural Gas Production	12.176%
5. Electrics	4.009%
6. Ag./Rural Land and Improvements	3.787%
7. Gas and Carbon Plants	3.035%
8. Commercial Land and Improvements	2.666%
9. Manufacturing and Industrial Plants	1.970%
10. Trona	1.943%
11. Railroads	1.376%
12. Pipelines	1.336%
13. NonAg, Unplatted, and Other Lands and Improvements	1.121%
14. Oil & Gas Well Supplies, Equip., Tanks, Lease Gathering Line	1.118%
15. Coal Plants	1.096%
16. Transportable Homes	0.900%
17. Telephone and Telegraph	0.847%
18. Commercial Furniture and Fixtures	0.808%
19. Mining Machinery	0.591%
20. All Other Minerals	0.280%
21. Oil Refineries	0.226%
22. Construction Equipment	0.224%
23. Mechanics Tools and Shop Equipment	0.210%
24. Oil Rigs, Drilling Equipment, Casing, etc.	0.198%
25. Tractors	0.147%
26. Uranium Production	0.111%
27. All Other Property not herein enumerated	0.099%
28. Industrial Land and Improvements	0.092%
29. Harvest Equipment	0.091%
30. Airplanes	0.084%
31. Farming Utensils, etc.	0.060%
32. Telephone and Telegraph-Locally Assessed	0.048%
33. Sugar Refineries	0.035%
34. Cable TV System	0.035%
35. Airlines	0.022%
36. Sawmills	0.014%
37. Billiard, Pool & Bowling Equipment	0.008%
38. Saddles and Harness	0.008%
39. Radio-Telephone	0.005%
40. Cinema and Theater Equipment	0.003%
41. Libraries - Private and Law	0.003%
42. Boats	0.002%
43. Gas and Electric Engines	0.001%
44. Sprinkler Irrigation Systems	0.001%
	100.000%

TABLE X

PROPORTION OF ALL TAXES CONTRIBUTED BY EACH COUNTY
FOR THE YEAR 1988

1.	Campbell	19.46%
2.	Sweetwater	16.85%
3.	Uinta	8.70%
4.	Natrona	6.74%
5.	Park	6.07%
6.	Lincoln	4.77%
7.	Carbon	4.68%
8.	Fremont	4.53%
9.	Laramie	4.52%
10.	Converse	4.05%
11.	Sublette	2.37%
12.	Sheridan	1.97%
13.	Platte	1.87%
14.	Big Horn	1.84%
15.	Albany	1.72%
16.	Hot Springs	1.72%
17.	Crook	1.62%
18.	Johnson	1.42%
19.	Teton	1.39%
20.	Washakie	1.16%
21.	Weston	1.04%
22.	Goshen	.94%
23.	Niobrara	.57%
		100.00%

TABLE XI

PROPORTION OF TAXABLE VALUATION CONTRIBUTED BY EACH COUNTY
FOR THE YEAR - 1988

1.	Campbell	22.49%
2.	Sweetwater	14.66%
3.	Uinta	8.77%
4.	Park	6.48%
5.	Natrona	5.95%
6.	Carbon	4.92%
7.	Lincoln	4.60%
8.	Laramie	4.11%
9.	Fremont	4.07%
10.	Converse	4.03%
11.	Sublette	2.31%
12.	Hot Springs	2.23%
13.	Platte	1.89%
14.	Sheridan	1.78%
15.	Crook	1.73%
16.	Big Horn	1.72%
17.	Albany	1.63%
18.	Johnson	1.54%
19.	Teton	1.42%
20.	Weston	1.12%
21.	Washakie	1.12%
22.	Goshen	.86%
23.	Niobrara	.57%
		100.00%

TABLE XII

VETERANS' EXEMPTIONS

VALUATION AND TAX BENEFITS

FOR THE YEAR 1988

STATEMENT SHOWING THE VETERAN EXEMPTION VALUATIONS
AND THE BENEFITS GRANTED FOR 1988

County	Real-Personal Property		Motor Vehicle and Trailer		Total Tax
	Valuation	Taxes	Valuations	License Fees	Benefits Granted
ALBANY	$ 248,672	$ 18,150.60	$ 345,368	$ 10,397.11	$ 28,547.71
BIG HORN	143,351	11,607.91	194,327	5,829.81	17,437.72
CAMPBELL	63,033	3,985.32	185,245	5,557.35	9,542.67
CARBON	106,120	7,725.69	249,095	7,472.85	15,198.54
CONVERSE	102,027	6,753.00	141,294	4,238.82	10,991.82
CROOK	79,483	5,448.01	59,892	1,796.76	7,244.77
FREMONT	298,581	24,356.83	499,398	14,981.94	39,338.77
GOSHEN	203,197	15,634.43	213,627	6,408.81	22,043.24
HOT SPRINGS	111,209	7,329.52	88,260	2,647.80	9,977.32
JOHNSON	119,832	7,839.91	129,649	3,889.47	11,729.38
LARAMIE	651,606	49,062.43	774,814	23,244.42	72,306.85
LINCOLN	55,385	3,960.15	127,771	3,833.13	7,793.28
NATRONA	572,544	41,546.94	865,924	25,977.72	67,524.66
NIOBRARA	79,054	5,643.17	24,908	747.24	6,390.41
PARK	235,964	17,712.86	405,655	12,169.65	29,882.51
PLATTE	134,269	9,245.55	134,802	4,044.06	13,289.61
SHERIDAN	498,035	36,994.08	400,049	12,001.47	48,995.55
SUBLETTE	47,589	3,559.28	48,618	1,458.54	5,017.82
SWEETWATER	122,425	10,401.41	407,459	12,223.77	22,625.18
TETON	36,434	2,422.07	36,434	1,093.02	3,515.09
UINTA	120,854	8,709.55	118,486	3,570.77	12,280.32
WASHAKIE	90,898	6,614.94	203,182	6,096.20	12,711.14
WESTON	77,690	5,377.39	83,760	2,512.80	7,890.19
TOTALS	$4,198,252	$310,081.04	$5,738,017	$172,193.51	$482,274.55

CHARTS

YEAR	WYOMING STATE MILL LEVIES SINCE 1944	WYOMING TAXABLE VALUATION SINCE 1944
1944	2.0 Mills	$ 377,876,838
1945	2.0 Mills	385,121,780
1946	2.0 Mills	391,148,250
1947	2.0 Mills	419,233,592
1948	2.0 Mills	473,634,188
1949	2.0 Mills	569,622,969
1950	1.5 Mills	569,839,878
1951	1.5 Mills	614,276,404
1952	1.5 Mills	663,646,878
1953	1.5 Mills	678,024,017
1954	1.5 Mills	727,785,042
1955	1.5 Mills	768,622,575
1956	1.5 Mills	800,699,925
1957	1.5 Mills	829,645,683
1958	1.0 Mills	880,619,828
1959	1.0 Mills	915,793,603
1960	1.0 Mills	963,565,481
1961	1.0 Mills	1,010,061,420
1962	1.0 Mills	1,046,266,060
1963	1.0 Mills	1,089,966,805
1964	1.0 Mills	1,122,980,309
1965	1.0 Mills	1,148,549,913
1966	1.0 Mills	1,168,236,819
1967	2.5 Mills	1,170,865,252
1968	2.0 Mills	1,181,169,448
1969	1.5 Mills	1,236,958,572
1970	None	1,317,876,063
1971	None	1,384,453,940
1972	None	1,435,955,661
1973	None	1,486,086,553
1974	None	1,708,945,746
1975	None	2,168,456,373
1976	None	2,489,382,482
1977	None	2,804,216,938
1978	None	3,251,778,281
1979	None	3,702,626,530
1980	None	4,515,133,799
1981	None	6,176,290,777
1982	None	8,107,583,148
1983	None	7,936,540,710
1984	None	7,945,490,912
1985	None	8,389,156,815
1986	None	7,830,714,977
1987	None	5,972,690,122
1988	None	$5,894,142,398

AD VALOREM TAXES LEVIED SINCE 1950 -- WYOMING

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1950	$ 854,760	$ 5,131,540	$ 43,744	$ 12,423,504	$1,828,971	$ 20,282,519
1951	921,414	5,363,362	42,544	13,253,266	1,903,567	21,484,153
1952	995,471	5,538,113	57,406	14,622,911	1,903,373	23,117,274
1953	1,017,035	6,212,424	180,146	15,633,392	2,080,438	25,123,435
1954	1,091,678	6,263,289	125,514	17,125,928	2,083,435	26,689,844
1955	1,152,934	7,005,730	267,437	18,492,271	2,305,312	29,223,684
1956	1,201,050	7,142,025	260,686	19,664,493	2,293,841	30,562,095
1957	1,244,468	7,492,106	415,860	21,519,680	2,623,381	33,295,495
1958	880,620	8,015,636	393,474	23,289,675	2,594,398	35,173,803
1959	915,793	8,726,304	397,477	26,250,551	2,583,799	38,873,924
1960	963,565	8,701,557	466,177	29,049,040	2,629,283	41,809,622
1961	1,010,061	9,270,241	601,768	30,835,400	2,715,469	44,432,939
1962	1,046,266	9,756,625	715,285	33,085,830	2,814,471	47,418,477
1963	1,089,965	10,638,530	677,799	34,673,718	3,103,325	50,183,337
1964	1,122,981	10,706,769	890,314	37,204,421	3,232,129	53,156,614
1965	1,148,551	11,442,079	995,317	38,758,869	3,178,283	55,523,099
1966	1,168,237	11,280,975	919,192	40,862,467	3,151,311	57,382,182
1967	2,927,163	11,734,782	1,131,159	45,538,786	3,552,116	64,784,006
1968	2,362,337	11,692,107	1,253,249	49,641,718	3,173,887	68,123,298
1969	1,855,438	12,629,357	1,415,164	55,067,293	3,303,065	74,270,317
1970	None	13,397,336	1,724,859	59,892,482	3,258,763	78,273,440
1971	None	14,044,345	1,861,143	64,595,494	3,317,388	83,818,370
1972	None	15,071,008	2,147,068	68,297,268	3,277,412	88,792,756
1973	None	15,788,644	2,032,623	72,787,731	3,141,527	93,750,525
1974	None	19,338,778	2,510,767	81,817,966	3,270,915	106,938,426
1975	None	24,091,368	3,441,977	99,969,410	3,580,135	131,082,890
1976	None	28,578,062	4,208,939	119,694,563	4,199,200	156,680,764
1977	None	31,142,489	5,932,108	141,919,850	4,202,155	183,196,602
1978	None	36,504,254	9,101,004	164,859,368	4,286,034	214,750,660
1979	None	43,193,181	10,544,591	190,363,624	4,683,895	248,785,291
1980	None	52,070,694	11,159,036	230,012,808	5,172,668	298,415,206
1981	None	74,155,321	16,290,741	302,100,366	5,474,432	398,020,860
1982	None	86,927,788	29,043,552	402,913,443	5,947,945	524,832,728
1983	None	100,771,128	33,984,592	401,729,274	7,098,004	543,582,998
1984	None	98,489,102	29,182,520	408,208,573	7,779,672	543,659,867
1985	None	99,014,833	26,029,742	432,913,694	7,781,788	565,740,057
1986	None	90,475,805	26,918,582	393,019,128	7,314,143	517,727,659
1987	None	69,150,015	21,700,678	313,750,651	7,105,598	411,706,942
1988	None	$69,347,458	$21,379,719	$299,969,575	$7,000,142	$397,696,894

HOW CITY PROPERTY TAX DOLLAR IS EXPENDED	
School	70.21%
County	19.38%
Municipal	10.41%
State	0.00%
	100.00%

HOW COUNTY PROPERTY TAX DOLLAR IS EXPENDED	
School	75.43%
County	19.19%
Special Districts	5.38%
State	0.00%
	100.00%

HOW PROPERTY TAXES ARE CONTROLLED	
School	57.64%
County	17.44%
Foundation Program	17.78%
Special Districts	5.38%
Municipal	1.76%
State	0.00%
	100.00%

COUNTY VALUATIONS AND CLASSIFICATIONS 1988

County	Class	Gross Valuation Real & Personal Property	Gross Valuation Motor Vehicles to July 1, 1988	Private Railroad Car Valuation	Total Gross Valuation
ALBANY	First	$ 96,316,895	$ 45,593,024	$ 511,385	$ 142,421,304
BIG HORN	First	101,272,893	17,848,973	400,927	119,522,793
CAMPBELL	First	1,325,681,730	72,208,041	884,981	1,398,774,752
CARBON	First	290,016,976	34,097,616	546,241	324,660,833
CONVERSE	First	237,695,025	22,407,187	1,412,017	261,514,229
CROOK	First	101,671,968	11,706,025	172,439	113,550,432
FREMONT	First	240,131,133	60,005,530	440,694	300,577,357
GOSHEN	First	50,375,882	23,366,017	607,736	74,349,635
HOT SPRINGS	First	131,624,458	10,181,276	160,635	141,966,369
JOHNSON	First	90,824,810	14,923,273	--	105,748,083
LARAMIE	First	242,073,360	125,477,371	982,808	368,533,539
LINCOLN	First	271,144,462	25,017,569	260,542	296,422,573
NATRONA	First	350,478,751	119,151,703	655,340	470,285,794
NIOBRARA	First	33,305,912	5,849,904	356,384	39,512,200
PARK	First	382,167,833	46,630,521	252,230	429,050,584
PLATTE	First	111,499,155	16,764,697	561,139	128,824,991
SHERIDAN	First	104,705,678	43,249,495	570,647	148,525,820
SUBLETTE	First	136,410,431	15,731,645	--	152,142,076
SWEETWATER	First	864,228,850	85,577,503	892,661	950,699,014
TETON	First	83,531,724	30,435,171	--	113,966,895
UINTA	First	517,069,189	37,657,180	386,167	555,112,536
WASHAKIE	First	65,941,805	19,135,909	147,323	85,225,037
WESTON	First	65,973,478	14,224,147	407,741	80,605,366
Totals		$5,894,142,398	$897,239,777	$10,610,037	$6,801,992,212

WYOMING COUNTY ASSESSORS AND COUNTY TREASURERS
(As of August 15, 1988)

COUNTY	COUNTY SEAT	ASSESSOR	TREASURER
ALBANY	Laramie	Deborah J. Nagel	Betty J. Prahl
BIG HORN	Basin	Jackie Payne	George H. Hoffman
CAMPBELL	Gillette	Jerry Shatzer	Shirley A. Study
CARBON	Rawlins	Darrell Stubbs	R. C. Engstrom
CONVERSE	Douglas	Val Reed	James L. Read
CROOK	Sundance	Terry Rubald	Karen G. Glover
FREMONT	Lander	Loraine Ocenas	Lew A. Lee
GOSHEN	Torrington	Albertta Cotton	Kathy Surratt
HOT SPRINGS	Thermopolis	Shirley Blakesley	Mickey Ford
JOHNSON	Buffalo	Dorothy Elsom	Dugal Dickerson
LARAMIE	Cheyenne	Ruth Clemens	Vicki Wiant
LINCOLN	Kemmerer	Elaine Floyd	David L. Harvey
NATRONA	Casper	Maria Boling	Gary Widup
NIOBRARA	Lusk	Janice Hales	Dede Reed
PARK	Cody	Ronald Christie	Rosemary Patton
PLATTE	Wheatland	James Bohl	Linda Poe Bowen
SHERIDAN	Sheridan	Douglas Minick	David Bercot
SUBLETTE	Pinedale	Hazel Werner	Nylla Kunard
SWEETWATER	Green River	Ann Strand	Sue Peverley
TETON	Jackson	DeAnn L. Sutton	Jeanine S. Mayer
UINTA	Evanston	Kathryn Cue	Estelle (Pat) Swauger
WASHAKIE	Worland	Richard Bihr	Mary Ellen Hampton
WESTON	Newcastle	Dora M. Tavegie	JoAnn Fassbender